



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

September 3, 2015

Alton Perkins  
Chief Executive Officer  
AmericaTowne, Inc.  
353 E. Six Forks Rd, Suite 270  
Raleigh, NC 27609

**Re:   AmericaTowne, Inc.  
      Form 10-K for Fiscal Year Ended December 31, 2014, as Amended  
      Filed August 27, 2015  
      Form 10-Q for Fiscal Quarter Ended March 31, 2015, as Amended  
      Filed August 26, 2015  
      Form 10-Q for Fiscal Quarter Ended June 30, 2015  
      Filed August 21, 2015  
      Response dated August 19, 2015  
      File No. 000-55206**

Dear Mr. Perkins:

We have reviewed your amended filings filed August 26, 2015 and August 27, 2015, and your August 19, 2015 responses to our oral comments issued August 11, 2015, and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by amending your filing or by advising us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to our August 4, 2015 letter and oral comments issued on August 11, 2015.

Form 10-K/A for Fiscal Year Ended December 31, 2014

Explanatory Note, page 2, and Notes to Financial Statements, page F-7

1. Please provide the disclosure for correction of an error in previously issued financial statements in the notes to the financial statements per ASC 250-10-50-7. In addition, comply with this comment in your Form 10-Q/A for the quarterly period ended March 31, 2015 filed August 26, 2015.

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies, Revenue Recognition  
The Service Fee, pages F-11 and F-12

2. We note your response to comment 1 and proposed revised disclosure for Service Fee revenues. Based on your Exporter Service Agreements, please confirm the following:
  - The eight components of the service fee arrangement is a single deliverable as opposed to a multiple-element arrangement per ASC 605-25-25 and 605-25-50;
  - All eight components of the service fee arrangement have been delivered as one deliverable by you upon the signing of the Exporter Service Agreement with the exporter; and
  - You have completed the earnings process upon the signing the Exporter Service Agreement since the one service fee deliverable has been delivered and have no further obligations.
3. If the Exporter Service Agreements are not multiple-element arrangements, please delete the multiple-element arrangement disclosures. In addition, revise your Service Fee revenue recognition disclosures under Critical Accounting Policies on page 55 and in your Form 10-Q for the periods ended March 31, 2015 and June 30, 2015.
4. Refer to the last paragraph on page F-14. Since your licensing fee revenue recognition policy is disclosed in the sixth paragraph above, please delete this disclosure.

Note 6. Related Parties, page F-17

5. We note your response to comment 5 and additional related party disclosures in your Form 10-Q for the quarterly period ended June 30, 2015. As previously requested, please disclose the nature of the control relationship between Yilaime Corporation (Yilaime) and AmericaTowne based on Yilaime's ownership of greater than 50% of AmericaTowne's outstanding common stock. Refer to ASC 850-10-50-6. Comply with this comment in your Form 10-Q for the quarterly period ended June 30, 2015, and all future filings.

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You may contact Robert Shapiro, Staff Accountant, at (202) 551-3273 or Dean Suehiro, Senior Staff Accountant, at (202) 551-3384 if you have questions regarding comments on the financial statements and related matters. Please contact Paul Fischer, Senior Attorney, at (202) 551-3415, Celeste M. Murphy, Legal Branch Chief, at (202) 551-3257, or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications