



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 5, 2018

Alton Perkins  
Chief Executive Officer  
AmericaTowne Inc.  
4700 Homewood court, Suite 100  
Raleigh, NC 27609

**Re: AmericaTowne Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed April 14, 2017**  
**File No. 0-55206**

Dear Mr. Perkins:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jim Allegretto

Jim Allegretto  
Senior Assistant Chief Accountant  
Office of Consumer Products

cc: Devin Bone, Associate, Paesano Akkashian Apkarian, P.C.