



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 12, 2018

Alton Perkins  
Chief Executive Officer  
AmericaTowne, Inc.  
4700 Homewood Court, Suite 100  
Raleigh, North Carolina 27609

**Re: AmericaTowne, Inc.**  
**Preliminary Schedule 14C**  
**Filed July 31, 2017**  
**File No. 000-55206**

Dear Mr. Perkins:

We have completed our review of your filings. 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.

Please contact Scott Anderegg, Attorney-Advisor, at (202) 551-3342, me at (202) 551-3720 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products