



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 4, 2017

Via E-mail

Alton Perkins  
Chief Executive Officer  
ATI Modular Technology Corporation  
4700 Homewood Court, Suite 100  
Raleigh, North Carolina 27609

**Re: ATI Modular Technology Corporation  
Amendment No. 10 to Registration Statement on Form 10-12G  
Filed July 31, 2017  
File No. 000-55699**

**Amendment 2 to Form 10-K for Fiscal Year Ended December 21, 2016  
Form 10-Q for Fiscal Quarter Ended June 30, 2017  
File No. 000-55699**

Dear Mr. Perkins:

We have reviewed your filings and have the following comments.

Amendment 10 to Registration Statement on Form 10-12G filed July 31, 2017

Financial Statements

Note 2. Summary of Significant Accounting Policies

Basis of Presentation, page 54

1. We note your response to comment 5 of our letter dated June 28, 2017. Given that the quarterly fees from Yilaime will be recorded as a reduction of the cost of revenue when recognized, please revise your description of these deferred amounts.
2. Please note that in accordance with ASC 605-50-45-12 the deferred quarterly fees from Yilaime should be recognized as a reduction of your cost of revenue in the period you become obligated to pay the 10% commission of the gross amount of monies procured for the Company through Yilaime's services. In this regard, please explain the nature of the \$175,613 "cost charged by Yilaime" as disclosed in Note 5. Deferred Revenue. Specifically address how such costs were determined and demonstrate how Yilaime earned such commissions. Based on your previously presented financial statements,

these costs appear to be general and administrative in nature and should be recognized in your statement of operations as such. Please advise or revise your financial statements according.

3. Please address the nature and appropriateness of the adjustment made to other receivables- related parties and general and administrative expenses for \$110,900 as part of the restatement. Please specifically identify the related party.

Form 10-K for the year ended December 31, 2016 and Form 10-Q for the period ended June 30, 2017

4. We may have further comments after reviewing your responses to the comments above on the Form 10/A.

You may contact Nudrat Salik, Staff Accountant, at (202) 551-3692 or Jeanne Baker, Staff Accountant, at (202) 551-369 if you have questions regarding comments on the financial statements and related matters. Please contact Chris Ronne, Staff Attorney, at (202) 551-6156 or me at (202) 551-3397 with any other questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

cc: Anthony R. Paesano, Esq.