



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

June 13, 2018

Via E-mail

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

**Re: ATI Modular Technology Corp.  
Amended Registration Statement on Form S-4  
Filed June 7, 2018  
File No. 333-221846**

**Revised Information Statement on Schedule 14C  
Filed May 29, 2018**

Dear Mr. Perkins:

We have reviewed the above-captioned filings and have the following comments.

Form S-4/A filed on June 7, 2018

General

1. Your consent on file covers the audited financial statements for the year ended December 31, 2016. Please provide an updated auditors consent.

Cover Page

1. Please remove the statement that "the securities registered herein are being offered on a national securities exchange."

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

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ATI Modular Technology Corporation  
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statements and related matters. Please contact 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 Paesano, Esq.