



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2022

Gary Teplis  
Chief Executive Officer  
Altitude Acquisition Corp  
400 Perimeter Center Terrace, Suite 151  
Atlanta, GA 30346

**Re: Altitude Acquisition Corp.**  
**Form 10-K for the year ended December 31, 2021**  
**Filed March 29, 2022**  
**File No. 001-39772**

Dear Mr. Teplis:

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,

Division of Corporation Finance  
Office of Real Estate & Construction