



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2023

Vladyslav Khorenko  
Chief Executive Officer  
Almco Plumbing, Inc.  
5663 Balboa Avenue  
San Diego, CA 92111

**Re: Almco Plumbing, Inc.**  
**Draft Offering Statement on Form 1-A**  
**Submitted March 7, 2023**  
**CIK No. 0001956237**

Dear Vladyslav Khorenko:

This is to advise you that we do not intend to review your offering statement.

Please refer to Rule 252(d) regarding the public filing requirements for non-public submissions, amendments and correspondence. We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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. We also remind you that, following qualification of your Form 1-A, Rule 257 of Regulation A requires you to file periodic and current reports, including a Form 1-K which will be due within 120 calendar days after the end of the fiscal year covered by the report.

Please contact Kibum Park at 202-551-6836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Jackson Morris, Esq.