

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

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

July 10, 2018

Richard Xu Chairman and Chief Executive Officer Atlantic Acquisition Corp. 1250 Broadway, 36th Floor New York, NY 10001

> Re: Atlantic Acquisition Corp. Preliminary Proxy Statement on Schedule 14A Filed April 6, 2018 File No. 001-38180

Dear Mr. Xu:

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,

/s/ Jennifer López for

Mara L. Ransom Assistant Director Office of Consumer Products