



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