



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

DIVISION OF  
CORPORATION FINANCE

February 22, 2022

Jose Antonio de Souza Azevedo  
Chief Financial Officer  
Atento S.A.  
1, rue Hildegard Von Bingen  
L-1282, Luxembourg  
Grand Duchy of Luxembourg

**Re: Atento S.A.**  
**Form 20-F for the year ended December 31, 2020**  
**File No. 001-36671**

Dear Mr. de Souza Azevedo:

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 Technology

cc: Virginia Beltramini Trapero