

ATIF Holdings Limited
25391 Commercentre Dr., Ste 200,
Lake Forest, CA 92630

March 17, 2023

Securities and Exchange Commission
Division of Corporation Finance
100 F Street N.E.
Washington, D.C. 20549

Attention: Mr. Scott Anderegg and Mr. Dietrich King

Re: **ATIF Holdings Limited**
Registration Statement on Form S-3/A
Submitted on March 8, 2023
File No. 333-268927

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, ATIF Holdings Limited (the "Company") hereby requests acceleration of the effectiveness of the above-referenced Registration Statement, so that such Registration Statement will become effective as of 4:00 p.m. Eastern time, Tuesday, March 21, 2023 or as soon as practicable thereafter.

Very truly yours,

ATIF HOLDINGS LIMITED

By: */s/ Jun Liu*

Jun Liu

Chief Executive Officer