



February 23, 2021

VIA EDGAR

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

Re: ATIF Holdings Limited  
Registration Statement on Form F-1, as amended (File No. 333-251924)  
Request for Acceleration  
Requested Date: February 25, 2021  
Requested Time: 4:30 p.m. Eastern Time

Ladies and Gentlemen:

ATIF Holdings Limited hereby requests that the effective date of its Registration Statement on Form F-1 (File No. 333-251924) be accelerated so that the same will become effective at 4:30 p.m., Eastern Time, on February 25, 2021, or as soon thereafter as practicable.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Lewis Brisbois Bisgaard & Smith LLP by calling John Yung at (916) 646-8288. We also respectfully request that a copy of the written order from the Securities and Exchange Commission verifying the effective time and date of the Registration Statement be sent to our counsel, Lewis Brisbois Bisgaard & Smith LLP, Attention: John P. Yung, by email to [john.yung@lewisbrisbois.com](mailto:john.yung@lewisbrisbois.com).

If you have any questions regarding this request, please call our counsel John P. Yung of Lewis Brisbois at (916) 646-8288.

Very Truly Yours,  
ATIF Holdings Limited

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Pishan Chi  
Chief Executive Officer



ATIF Holdings Limited  
8577 Haven Ave Suite #301 Rancho Cucamonga CA 91730  
+1-308-888-8888

cc: John Yung, Lewis Brisbois Bisgaard & Smith LLP  
Daniel B. Eng, Lewis Brisbois Bisgaard & Smith LLP

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