

January 12, 2021

Pishan Chi
Chief Executive Officer
ATIF Holdings Limited
Room 2803, Dachong Business Centre, Dachong 1st Road
Nanshan District, Shenzhen, China

Limited
Statement on Form F-1
2021

Re: ATIF Holdings
Registration
Filed January 6,
File No. 333-251924

Dear Mr. Chi:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services