



DIVISION OF
CORPORATION FINANCE

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

December 18, 2024

John Schaible
Executive Chairman
AtlasClear Holdings, Inc.
2203 Lois Avenue, Suite 814
Tampa, FL 33607

Re: AtlasClear Holdings, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 29, 2024
File No. 001-41956

Dear John Schaible:

We have completed our review of your filings. 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 Finance

cc: Tricia Branker, Esq.