



DIVISION OF
CORPORATION FINANCE

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

January 10, 2025

John Schaible
Executive Chairman
AtlasClear Holdings, Inc.
2203 Lois Ave. Ste. 814
Tampa, FL 33607

Re: AtlasClear Holdings, Inc.
Registration Statement on Form S-1
Filed December 31, 2024
File No. 333-284095

Dear John Schaible:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Tricia Branker, Esq.