



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

DIVISION OF  
CORPORATION FINANCE

March 26, 2025

Kamran Khan  
Chief Executive Officer  
ATIF Holdings Ltd  
25391 Commercentre Dr., Ste 200  
Lake Forest, CA 92630

**Re: ATIF Holdings Ltd  
Registration Statement on Form S-1  
Filed March 21, 2025  
File No. 333-286034**

Dear Kamran Khan:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Joan Wu