



DIVISION OF
CORPORATION FINANCE

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

August 29, 2025

Marc Fogassa
Chief Executive Officer
Atlas Lithium Corporation
Rua Antonio de Albuquerque, 156 – 17th Floor
Belo Horizonte, Minas Gerais
Brazil, 30.112-010

Re: Atlas Lithium Corporation
Registration Statement on Form S-3
Filed August 22, 2025
File No. 333-289805

Dear Marc Fogassa:

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 Claudia Rios at 202-551-8770 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Era Anagnosti, Esq.