



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2026

Kamran Khan  
Chief Executive Officer  
ATIF Holdings Ltd  
420 Goddard  
Irvine, CA

**Re: ATIF Holdings Ltd  
Registration Statement on Form F-3  
Filed December 29, 2025  
File No. 333-292471**

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 Eddie Kim at 202-551-8713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Joan Wu