

# Greenberg Traurig

Brian H. Blaney  
Tel. 602.445.8322  
Fax. 602.445.8603  
BlaneyB@gtlaw.com

December 3, 2007

## VIA HAND DELIVERY

Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3561  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Dana Brown

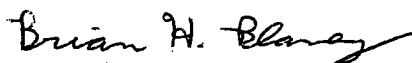
**Re: Atlas Acquisition Holdings Corp.  
Registration Statement on Form S-1  
File No. 333-146368**

Dear Mr. Brown:

Please find enclosed Atlas Acquisition Holdings Corp.'s (the "Company") (i) response letter to the comments on the Registration Statement provided by the staff (the "Staff") of the Securities and Exchange Commission by letter dated November 28, 2007 and (ii) courtesy copies of Amendment No. 2 to the Registration Statement (the "Amendment"). Please note that to help expedite the Staff's review, the enclosed courtesy copies of the Amendment have been marked in the margins to indicate the location of revisions made in response to the corresponding comment numbers.

If you have any questions regarding the Company's responses or the Amendment, please do not hesitate to contact me at (602) 445-8322 or Alan Annex of our office at (212) 801-9323.

Sincerely,



Brian H. Blaney  
For the Firm

BHB:ksl

cc: James N. Hauslein (w/encl.)  
Gaurav V. Burman (w/encl.)

PHX 328031601v1

Greenberg Traurig, LLP | Attorneys at Law | 2375 East Camelback Road | Suite 700 | Phoenix, AZ 85016 | Tel 602.445.8000 | Fax 602.445.8100

ALBANY  
AMSTERDAM  
ATLANTA  
BOCA RATON  
BOSTON  
BRUSSELS\*  
CHICAGO  
DALLAS  
DELAWARE  
DENVER  
FORT LAUDERDALE  
HOUSTON  
LAS VEGAS  
LONDON\*  
LOS ANGELES  
MIAMI  
MILAN\*  
NEW JERSEY  
NEW YORK  
ORANGE COUNTY  
ORLANDO  
PHILADELPHIA  
PHOENIX  
ROME\*  
SACRAMENTO  
SILICON VALLEY  
TALLAHASSEE  
TAMPA  
TOKYO\*  
TYSONS CORNER  
WASHINGTON, D.C.  
WEST PALM BEACH  
ZURICH  
\*Strategic Alliance  
Tokyo-Office/Strategic Alliance  

---

www.gtlaw.com