

Greenberg Traurig

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December 27, 2007

VIA FEDERAL EXPRESS

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

Attention: Dana Brown

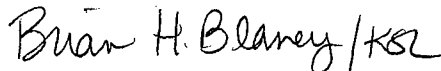
**Re: Atlas Acquisition Holdings Corp.
Registration Statement on Form S-1
File No. 333-146368**

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 December 13, 2007 and (ii) courtesy copies of Amendment No. 3 to the Registration Statement (the "Amendment").

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.)

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