



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

Mail Stop 3720

January 6, 2010

James N. Hauslein
Chairman and Chief Executive Officer
Atlas Acquisition Holding Corp.
c/o Hauslein & Company, Inc.
11450 SE Dixie Highway, Suite 106
Hobe Sound, FL 33455

Re: Atlas Acquisition Holdings Corp.
Revised Preliminary Proxy Statement on Schedule 14A
File No. 001-33927
Filed January 6, 2010

Dear Mr. Hauslein:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

/s Kathleen Krebs, for
Larry Spigel
Assistant Director

Cc: Brian H. Blaney, Esq.
Via facsimile to (602) 445-8603