



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2024

Jeffrey A. Howard  
Chief Executive Officer  
Atlanticus Holdings Corporation  
Five Concourse Parkway  
Suite 300  
Atlanta, Georgia 30328

**Re: Atlanticus Holdings Corporation**  
**Registration Statement on Form S-3**  
**Filed May 10, 2024**  
**File No. 333-279345**

Dear Jeffrey A. Howard:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Paul Davis Fancher, Esq.