



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2025

William McCamey  
Chief Financial Officer  
Atlanticus Holdings Corporation  
Five Concourse Parkway, Suite 300  
Atlanta, GA 30328

**Re: Atlanticus Holdings Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**Form 10-K for Fiscal Year Ended December 31, 2024**

Dear William McCamey:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance