



DIVISION OF  
CORPORATION FINANCE

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

July 3, 2012

Via E-mail

Scott D. Wollney  
President and Chief Executive Officer  
Atlas Financial Holdings, Inc.  
150 Northwest Point Boulevard  
Elk Grove Village, IL 60007

**Re: Atlas Financial Holdings, Inc.**  
**Form 10-12G**  
**Filed March 26, 2012**  
**File No. 000-54627**

Dear Mr. Wollney:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey Riedler  
Assistant Director