



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2018

Paul A. Romano  
Vice President and Chief Financial Officer  
Atlas Financial Holdings, Inc.  
953 American Lane, 3rd Floor  
Schaumburg, IL 60173

**Re: Atlas Financial Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 13, 2017**  
**File No. 001-35816**

Dear Mr. Romano:

We have completed our review of your filing. 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.

Division of Corporation Finance  
Office of Healthcare & Insurance