



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

DIVISION OF  
CORPORATION FINANCE

September 8, 2020

David Quinn  
Chief Financial Officer  
Atlas Technical Consultants, Inc.  
13215 Bee Cave Parkway  
Building B, Suite 230  
Austin, TX 78738

**Re: Atlas Technical Consultants, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed March 16, 2020**  
**File No. 001-38745**

Dear Mr. Quinn:

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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services