



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2023

Jun Liu  
Chief Executive Officer  
ATIF Holdings Ltd  
25391 Commercentre Dr., Ste 200  
Lake Forest, CA 92630

**Re: ATIF Holdings Ltd**  
**Amendment No. 1 to Registration Statement on Form S-3**  
**Filed February 10, 2022**  
**File No. 333-268927**

Dear Jun Liu:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our January 12, 2023 letter.

Amendment No. 1 to Registration Statement on Form S-3 filed February 10, 2023

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1. We note your response to comment 8 and your revised disclosure, including specifically your reliance on the Yuan Tai Law Offices as to certain legal matters. Please file as an exhibit to the registration statement a consent from the Yuan Tai Law Offices to being named in the registration statement, and please add the firm and the scope of its engagement to the Legal Matters section of the prospectus.

Jun Liu  
ATIF Holdings Ltd  
March 1, 2023  
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You may contact Scott Anderegg at 202-551-3342 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services