

UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940

Release No. 34249 / April 28, 2021

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In the Matter of	:
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Atlas U.S. Tactical Income Fund, Inc.	:
c/o Atlas Asset Management, LLC	:
Buchanan Office Center	:
Road 165 #40, Suite 201	:
Guaynabo, Puerto Rico 00968	:
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(811-23623)	:
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ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940  
DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT COMPANY

Above named applicant filed an application on February 22, 2021, and an amendment on March 25, 2021, requesting an order under section 8(f) of the Act declaring that it has ceased to be an investment company.

On March 26, 2021, a notice of filing of the application was issued (Investment Company Act Release No. 34236). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, as amended, that applicant has ceased to be an investment company. Accordingly,

IT IS ORDERED, under section 8(f) of the Act, that applicant's registration under the Act shall forthwith cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

J. Matthew DeLesDernier  
Assistant Secretary