



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2023

Jody Staggs  
Chief Executive Officer  
SWK Holdings Corporation  
5956 Sherry Lane, Suite 650  
Dallas, TX 75225

**Re: SWK Holdings Corporation**  
**Registration Statement on Form S-1**  
**Filed September 14, 2023**  
**File No. 333-274511**

Dear Jody Staggs:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Madeleine Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Justin Platt, Esq.