



DIVISION OF
CORPORATION FINANCE

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

June 7, 2018

Todd Brown
Senior Manager of Financial Reporting
Remark Holdings, Inc.
3960 Howard Hughes Parkway, Suite 900
Las Vegas, NV 89169

Re: Remark Holdings, Inc.
Registration Statement on Form S-3
Filed June 5, 2018
File No. 333-225448

Dear Mr. Brown:

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 Courtney Lindsay at 202-551-7237 with any questions.

Division of Corporation Finance
Office of Telecommunications