



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2023

Kai-Shing Tao  
Chairman and Chief Executive Officer  
Remark Holdings, Inc.  
800 S. Commerce St.  
Las Vegas, NV 89106

**Re: Remark Holdings, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 16, 2023**  
**File No. 333-272747**

Dear Kai-Shing Tao:

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

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551-8816 or Matthew Crispino, Staff Attorney, at (202) 551-3456 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Leslie Marlow