



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 11, 2016

Via E-Mail

Randy May  
Chief Executive Officer  
Ecoark Holdings, Inc.  
3333 Pinnacle Hills Parkway I Suite 220  
Rogers, AR 72758

**Re: Ecoark Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed February 26, 2016**  
**File No. 000-53361**

Dear Mr. May:

We completed our review of your filing on August 9, 2016. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction

cc: Peter DiChiara, Esq.  
Carmel, Milazzo & DiChiara LLP