



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

DIVISION OF
CORPORATION FINANCE

March 5, 2019

Jay Oliphant
Principal Financial and Accounting Officer
Ecoark Holdings, Inc.
1010 NW J Street, Suite I
Bentonville AR 72712

Re: Ecoark Holdings, Inc.
Form 10-Q For Quarter Ended September 30, 2018
Filed November 9, 2018
File No. 000-53361

Dear Mr. Oliphant:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing and
Construction