



DIVISION OF
CORPORATION FINANCE

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

March 18, 2020

Randy May
Chief Executive Officer
Ecoark Holdings, Inc.
5899 Preston Road #505
Frisco, TX 75034,

Re: Ecoark Holdings, Inc.
Amendment 2 to Registration Statement on Form S-1
Filed March 13, 2020
File No. 333-235456

Dear Mr. May:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Pre-effective Amendment 3 to Registration Statement on Form S-1 filed March 13, 2020

Executive Officers and Management , page 35

1. On page 35, please change the sentence, "Mr. Hoagland has served as the Managing Member of Trend Discovery Capital Management, an investment fund, since 2011" to "Mr. Hoagland has served as the Managing Member of Trend Discovery Capital Management, a registered investment adviser, since 2011".

Notes to Financial Statements, page F-4

2. On page F-8, first paragraph, after "Trend Discovery Holdings, Inc. ("Trend Discovery")," please strike "a fund management company" and replace it with "a company that owns a registered investment adviser and a fund administration services company."

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3. In Note 19 (“Subsequent Events”), second paragraph, after “Trend Discovery Holdings, Inc.,” please strike “a fund management company” and replace it with “a company that owns a registered investment adviser and a fund administration services company.”

You may contact Melissa Raminpour, Accounting Branch Chief, at 202-551-3379 if you have questions regarding comments on the financial statements and related matters. Please contact Asia Timmons-Pierce, Special Counsel, at 202-551-3754 or Jay Ingram, Legal Branch Chief, at 202-551-3397 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Peter DiChiara, Esq.