



DIVISION OF
CORPORATION FINANCE

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

April 9, 2021

Jay Puchir
Chief Accounting Officer
Ecoark Holdings, Inc.
303 Pearl Parkway, Suite 200
San Antonio, TX 78215

Re: Ecoark Holdings, Inc.
Registration Statement on Form S-3
Filed April 2, 2021
File No. 333-255004

Dear Mr. Puchir:

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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Michael D. Harris