



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

January 7, 2009

Lawrence Rothberg
President and Director
Remark Enterprises, Inc.
1 Linden Place, Suite 207
Great Neck, NY 11021

**Re: Remark Enterprises, Inc.
Amendment No. 1 to Registration Statement on Form 10
under Section 12(g) of the Exchange Act
Filed December 29, 2008
File No. 000-53514**

Dear Mr. Rothberg:

We have limited our review of your filing to those issues we have addressed in our comments. Please note that this filing will go effective automatically by operation of law on February 1, 2009. Since it appears that this filing was made voluntarily, you should consider withdrawing it prior to effectiveness if comments are still outstanding. You could then refile when you are prepared to resolve the comments. Please file your request for withdrawal prior to the automatic effectiveness date.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. We note your response to prior comment 1. While you have removed the "SB" designation from the facing page of your document, it continues to appear that you are attempting to use the disclosure requirements of Form 10-SB. For example, we note that the disclosure in your Items does not correspond with Form

10 and that your filing does not include the information required by Item 407(a) of Regulation S-K. We also note the continued use of “small business issuers” language on the facing page. Therefore, we reissue prior comment 1.

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If you cannot amend your filing in the timeframe mentioned on page 1, please tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Lawrence Rothberg
Remark Enterprises, Inc.
January 7, 2009
Page 3

Please contact Geoffrey D. Kruczek at (202) 551-3641 or me at (202) 551- 3617
with any questions.

Sincerely,

Russell Mancuso
Branch Chief

cc (via fax): Stephen J. Czarnik, Esq.