



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2020

Bryant Riley  
Co-Chief Executive Officer  
B. Riley Financial, Inc.  
21255 Burbank Blvd, Suite 400  
Woodland Hills, California 91367

**Re: B. Riley Financial, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 14, 2020**  
**File No. 333-236463**

Dear Mr. Riley:

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 Scott Anderegg, Staff Attorney at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services