



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2024

Phillip J. Ahn  
Chief Financial Officer  
B. Riley Financial, Inc.  
11100 Santa Monica Blvd., Suite 800  
Los Angeles, CA 90025

**Re: B. Riley Financial, Inc.**  
**Form 8-K**  
**Filed April 8, 2024**  
**File No. 001-37503**

Dear Phillip J. Ahn:

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 Life Sciences