



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2018

William B. Acheson  
Chief Financial Officer  
GWG Holdings, Inc.  
220 South Sixth Street, Suite 1200  
Minneapolis, MN 55402

**Re: GWG Holdings, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed February 9, 2018**  
**File No. 001-36615**

Dear Mr. Acheson:

We have reviewed your filing 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Preliminary Information Statement on Schedule 14C

General

1. We note that the issuance of common stock is part of a transaction to facilitate your acquisition of Beneficient. Please revise your information statement to provide all of the information required by Item 14 of Schedule 14A with respect to the Beneficient acquisition or tell us why you believe it is not required. Please refer to Item 1 of Schedule 14C and Note A to Schedule 14A.
2. We note that you are taking action with respect to the issuance of a material amount of senior securities. Please provide the information required by Item 11 of Schedule 14A with respect to the L Bonds, including information responsive to Item 13(a) of Schedule 14A. See Item 11(e) and instruction 1 to Item 13 of Schedule 14A.

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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 Chris Edwards at (202) 551-6761 or Mary Beth Breslin at (202) 551-3625 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Jacky Junek