



DIVISION OF
CORPORATION FINANCE

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

January 10, 2022

Michael Malone
Chief Financial Officer
SRAX, Inc.
2629 Townsgate Rd., Suite 215
Westlake Village, CA 91361

Re: SRAX, Inc.
Registration Statement on Form S-3
Filed on December 30, 2021
File No. 333-261962

Dear Mr. Malone:

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 Janice Adeloje at 202-551-3034 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Raul Silvestre Esq.