



DIVISION OF  
CORPORATION FINANCE

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

August 18, 2023

Joel Markovits  
Chief Financial Officer  
Reliance Global Group, Inc.  
300 Blvd. of the Americas, Suite 105  
Lakewood, New Jersey 08701

**Re: Reliance Global Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-40020**

Dear Joel Markovits:

We have completed our review of your filings. 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 Finance