



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2019

Mark White  
Chief Executive Officer  
One Horizon Group, Inc.  
4300 Biscayne Boulevard, Suite 203  
Miami, FL 33137

**Re: One Horizon Group, Inc.**  
**Registration Statement on Form S-1**  
**Filed on September 18, 2019**  
**File no. 333-233825**

Dear Mr. White:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Laura Anthony