



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2023

Brian Cobb  
Chief Financial Officer  
Heritage Global Inc.  
12625 High Bluff Drive, Suite 305  
San Diego, CA 92130

**Re: Heritage Global Inc.**  
**Registration Statement on Form S-3**  
**Filed September 14, 2023**  
**File No. 333-274514**

Dear Brian Cobb:

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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jon Stanley