



DIVISION OF
CORPORATION FINANCE

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

November 14, 2018

Milton C. Ault, III
Chief Executive Officer
DPW Holdings, Inc.
201 Shipyard Way
Newport Beach, CA 92663

Re: DPW Holdings, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed July 30, 2018
File No. 001-12711

Dear Mr. Ault:

We have completed our review of your filing. 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 Electronics and Machinery

cc: Marc J. Ross, Esq.