

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

DIVISION OF CORPORATION FINANCE

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.