



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2023

Kathleen Simpson-Taylor  
Chief Financial Officer  
A-Mark Precious Metals, Inc.  
2121 Rosecrans Ave., Suite 6300  
El Segundo, CA 90245

**Re: A-Mark Precious Metals, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2022**  
**Filed September 2, 2022**  
**File No. 1-36347**

Dear Kathleen Simpson-Taylor:

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 Trade & Services