



DIVISION OF
CORPORATION FINANCE

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

December 20, 2024

Nicholas D. Gerber
Chief Executive Officer
The Marygold Companies, Inc.
120 Calle Iglesia
San Clemente, CA 92672

Re: The Marygold Companies, Inc.
Registration Statement on Form S-3
Filed December 18, 2024
File No. 333-283898

Dear Nicholas D. Gerber:

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 Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Neil R.E. Carr, Esq.