



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2025

Corrado De Gasperis  
Executive Chairman and Chief Executive Officer  
Comstock Inc.  
117 American Flat Road  
Virginia City, NV 89440

**Re: Comstock Inc.**  
**Registration Statement on Form S-3**  
**Filed March 12, 2025**  
**File No. 333-285744**

Dear Corrado De Gasperis:

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Clyde Tinnen, Esq.