

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

Ecoark Holdings, Inc.

Form: CORRESP

Date Filed: 2016-03-04

Corporate Issuer CIK: 1437491

March 4, 2016

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE
Washington, DC 20549
Attn: Tom Jones

Re: Magnolia Solar Corporation Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
File No.: 000-53361

The Company hereby acknowledges the following:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Respectfully submitted,

/s/ Dr. Ashok K. Sood

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