



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

DIVISION OF
CORPORATION FINANCE

December 9, 2014

Via E-mail

Doug Croxall
Chief Executive Officer and Chairman
Marathon Patent Group, Inc.
11100 Santa Monica Blvd., Ste. 380
Los Angeles, CA 90025

**Re: Marathon Patent Group, Inc.
Registration Statement on Form S-3
Filed November 19, 2014
File No. 333-200394**

Dear Mr. Croxall:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Fee Table

1. Please revise footnote 2 to the registration fee table in light of your listing on NASDAQ, or advise.

Prospectus Cover Page

2. Please revise the discussion of your concurrent offerings to reflect that your registration statement with a file number of 333-196994 has been declared effective and to discuss your registration statement with a file number of 333-198569.

Incorporation of Documents by Reference, page 27

3. Please revise to specifically incorporate by reference Amendment No. 3 to your Form 10-K filed September 12, 2014.

Part II. Information Not Required in Prospectus

Item 17. Undertakings, page 30

4. It appears you are required to include the undertakings set forth in Items 512(a)(5)(ii) and (b) of Regulation S-K. Please revise or advise.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rule 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Doug Croxall
Marathon Patent Group, Inc.
December 9, 2014
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Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or me at (202) 551-3735 with any questions.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director

cc: Via E-Mail
Harvey J. Kesner, Esq.
Sichenzia Ross Friedman Ference LLP