

October 11, 2017

Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE Washington, D.C. 20549 Attn: Mr. Bernard Nolan

> Re: Marathon Patent Group, Inc. Registration Statement on Form S-3 Filed September 13, 2017 File No. 333- 220438

## Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Marathon Patent Group, Inc. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 4:15 p.m., Eastern Standard Time, on October 13, 2017, or as soon thereafter as possible.

The Company hereby acknowledges the following:

- 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.

## MARATHON PATENT GROUP, INC.

By: /s/Francis Knuettel II
Name: Francis Knuettel II
Title: Chief Financial Officer