



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

February 23, 2018

Ronen Luzon
Chief Executive Officer
My Size, Inc.
3 Arava St., pob 1026
Airport City, Israel 7010000

**Re: My Size, Inc.
Registration Statement on Form S-1
Filed February 14, 2018
File No. 333-223042**

Dear Mr. Luzon:

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 Edwin Kim, Attorney-Advisor, at (202) 551-3297 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo
Branch Chief - Legal
Office of Information Technologies
and Services

cc: Richard A. Friedman, Esq.
Sheppard, Mullin, Richter & Hampton LLP