



DIVISION OF
CORPORATION FINANCE

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

July 1, 2021

Ronen Luzon
Chief Executive Officer
My Size, Inc.
4 Hayarden St.
P.O.B. 1026,
Airport City, 7010000
Israel

Re: My Size, Inc.
Registration Statement on Form S-3
Filed June 24, 2021
File No. 333-257353

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 Kathleen Krebs, Special Counsel, at 202-551-3350 or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Gary Emmanuel, Esq.