



DIVISION OF  
CORPORATION FINANCE

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

June 2, 2022

Grigorios Siokas  
Chief Executive Officer  
Cosmos Holdings Inc.  
141 West Jackson Blvd, Suite 4236  
Chicago, IL 60604

**Re: Cosmos Holdings Inc.**  
**Registration Statement on Form S-1**  
**Filed May 25, 2022**  
**File No. 333-265190**

Dear Mr. Siokas:

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 Andrew Weiner at 202-551-4807 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Ross Carmel