

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

DIVISION OF CORPORATION FINANCE

December 19, 2017

Robert G. Weinrich Interim Chief Financial Officer and Secretary BG Staffing, Inc. 5850 Granite Parkway, Suite 730 Plano, Texas 75024

> Re: BG Staffing, Inc. Registration Statement on Form S-3 Filed December 14, 2017 File No. 333-222058

Dear Mr. Weinrich:

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 Gregory Dundas, Attorney Advisor, at (202) 551-3436 with any questions.

Division of Corporation Finance Office of Telecommunications

cc: Glen Hettinger