



DIVISION OF
CORPORATION FINANCE

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

October 6, 2021

Beth Garvey
President and Chief Executive Officer
BGSF, INC.
5850 Granite Parkway, Suite 730
Plano, Texas 75024

Re: BGSF, INC.
Registration Statement on Form S-3
Filed October 1, 2021
File No. 333-259971

Dear Ms. Garvey:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services