



DIVISION OF
CORPORATION FINANCE

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

May 10, 2019

Brendan Flood
Chairman and Chief Executive Officer
Staffing 360 Solutions, Inc.
641 Lexington Avenue
Suite 2701
New York, NY 10022

Re: Staffing 360 Solutions, Inc.
Form 10-K for the Fiscal Year Ended December 29, 2018
Filed March 25, 2019
File No. 001-37575

Dear Mr. Flood:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 29, 2018

Management's Discussion and Analysis of Financial Condition and Results of Operations

Non-GAAP Financial Measures

Adjusted EBITDA, page 24

1. Please provide a reconciliation of Pro Forma Trailing Twelve Months (TTM) Adjusted EBITDA to the nearest GAAP measure in all future filings and earnings releases. Refer to Item 10(e)(i)(A) and Item 10(e)(i)(B) of Regulation S-K.

In closing, 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.

You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or Joseph

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Kempf, Senior Staff Accountant, at (202) 551-3352 with any questions.

Sincerely,

Division of Corporation Finance
Office of Telecommunications

cc: David Faiman, CFO