



DIVISION OF
CORPORATION FINANCE

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

September 2, 2021

Brendan Floor
Chief Executive Officer
Staffing 360 Solutions, Inc.
641 Lexington Avenue, 27th Floor
New York, New York 10022

Re: Staffing 360 Solutions, Inc.
Registration Statement on Form S-1
Filed August 27, 2021
File No. 333-259137

Dear Mr. Floor:

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 Stacey Peikin at 202-551-6223 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services