



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2021

Brendan Flood  
Chairman and 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-3**  
**Filed November 12, 2021**  
**File No. 333-261020**

Dear Mr. Flood:

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 Jennie Beysolow at (202) 551-8108 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services