



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2011

Steven R. Berrard  
President and Chief Executive Officer  
Swisher Hygiene Inc.  
4725 Piedmont Row Drive, Suite 400  
Charlotte, NC 28210

**Re: Swisher Hygiene Inc.  
Form 10  
Filed November 9, 2010  
File No. 000-54174**

Dear Mr. Berrard:

We have completed our review of your Form 10 and related filings and do not, at this time, have any further comments.

Sincerely,

Jennifer Gowetski  
Senior Counsel

cc: Michael Francis, Esq.  
Akerman Senterfitt  
Via Facsimile: (305) 374-5095