



DIVISION OF
CORPORATION FINANCE

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

May 30, 2023

Scott Absher
Chief Executive Officer
ShiftPixy, Inc.
13450 W Sunrise Blvd, Suite 650
Sunrise, FL 33323

Re: ShiftPixy, Inc.
Registration Statement on Form S-1
Filed May 23, 2023
File No. 333-272133

Dear Scott Absher:

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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Jeffrey Cahlon