



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2023

Shai Lustgarten  
Chief Executive Officer  
OMNIQ Corp.  
1865 West 2100 South  
Salt Lake City, UT 84119

**Re: OMNIQ Corp.**  
**Registration Statement on Form S-3**  
**Filed June 23, 2023**  
**File No. 333-272877**

Dear Shai Lustgarten:

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 Aliya Ishmukhamedova, Staff Attorney, at 202-551-7519 or Matthew Derby, Legal Branch Chief, at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Arthur Marcus