



DIVISION OF
CORPORATION FINANCE

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

December 28, 2020

Tony Isaac
President and Chief Executive Officer
JanOne Inc.
325 E. Warm Springs Road, Suite 102
Las Vegas, Nevada 89119

Re: JanOne Inc.
Registration Statement on Form S-3
Filed December 23, 2020
File No. 333-251645

Dear Mr. Isaac:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Randolph W. Katz, Esq.