



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2022

Brendan Flood  
Chairman and Chief Executive Officer  
Staffing 360 Solutions, Inc.  
757 Third Avenue, 27th Floor  
New York, NY 10017

**Re: Staffing 360 Solutions, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 19, 2022**  
**File No. 333-268883**

Dear Brendan 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 Nicholas Nalbantian at 202-551-7470 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Rick Werner