



DIVISION OF
CORPORATION FINANCE

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

September 20, 2023

Or Kles
Chief Financial Officer
My Size, Inc.
4 Hayarden St.
P.O.B. 1026, Airport City, 7010000
Israel

Re: My Size, Inc.
Registration Statement on Form S-3
Filed September 13, 2023
File No. 333-274493

Dear Or Kles:

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 Mariam Mansaray, Staff Attorney, at 202-551-6356 or Matthew Derby, Legal Branch Chief, at 202-551-3334 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Gary Emmanuel, Esq.