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July 27, 2016

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

1934 Act
Section 12(g)
Section 13(a)

Re: Swisher Hygiene Inc. Request for Relief from Exchange Act Reporting Requirements During Dissolution and Liquidation

Ladies and Gentlemen:

On behalf of Swisher Hygiene Inc., a Delaware corporation (the "Company"), and in light of the Company's liquidation and dissolution, we are writing to request relief from the staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") from the reporting requirements under Section 13(a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), beginning with its Quarterly Report on Form 10-Q for the quarter ended June 30, 2016. On May 27, 2016, the Company filed a Certificate of Dissolution with the State of Delaware (the "Certificate"), which Certificate became effective at 6:00 P.M. Eastern Time on that date (the "Effective Time"), and as of the Effective Time the Company closed its stock transfer books such that the Company's transfer agent will not record any further transfers of the Company's Common Stock (as defined below), except pursuant to the provisions of a deceased stockholder's will, intestate succession or by operation of law, and the Company will not issue any new stock certificates, other than replacement certificates.

Upon granting of the requested relief, the Company undertakes to disclose any material developments relating to its liquidation, dissolution, financial condition, and other material developments, including material developments relating to the Berger and Honeycrest litigations, which are further described below, on Current Reports on Form 8-K until the Company completes its dissolution at which time it will file a Form 15 to deregister the Company's Common Stock, par value $0.001 per share (the "Common Stock"), under Section 12(g) of the Exchange Act. The Company has no class of capital stock issued or outstanding other than the Common Stock and no issued or outstanding publicly held debt or other securities.

I. Background.

Swisher Hygiene Inc. previously operated a business delivering essential hygiene and sanitizing solutions to customers in a wide range of end-markets, with a particular emphasis on the foodservice, hospitality, retail, and healthcare industries.

On August 12, 2015, the Company entered into a purchase agreement (the "Purchase Agreement") with Ecolab Inc. ("Ecolab"), pursuant to which Ecolab agreed to purchase from the Company its wholly-owned

subsidiary, Swisher International, Inc., and other assets used in the Company's U.S. operations on a debt-free, cash-free basis, in exchange for a purchase price of $40.0 million in cash, subject to a working capital adjustment (the "Sale Transaction").

In conjunction with the Sale Transaction, the Company's Board of Directors (the "Board") approved a Plan of Complete Liquidation and Dissolution ("Plan of Dissolution") which, subject to stockholder approval, provided the Board discretion as to when or whether to implement the Plan of Dissolution. On September 3, 2015, the Company filed a definitive proxy statement pursuant to Regulation 14A under the Exchange Act relating to the Sale Transaction and the Plan of Dissolution. The definitive proxy statement provided stockholders substantial disclosure regarding the Sale Transaction and the Company's anticipated financial condition in the event the Sale Transaction was completed and the dissolution was approved and implemented. The Company's stockholders approved the Sale Transaction and the Plan of Dissolution at the Company's Annual Meeting of Stockholders held on October 15, 2015, which was disclosed in the Company's Current Report on Form 8-K filed later that day.

The Sale Transaction was the subject of two stockholder lawsuits as disclosed in the amended proxy materials and subsequent filings by the Company. Only one such matter, which we refer to as the "Berger litigation," remains open, relating to the Sale Transaction. The Company's motion to dismiss the Berger litigation was filed on May 27, 2016. Plaintiff's matter in opposition is due on July 8, 2016, and the Company's reply is due on July 29, 2016. Oral argument is set for September 20, 2016 at 11 a.m. (CDT). A substantively identical case filed in North Carolina was dismissed with prejudice as to the plaintiff in that case on March 3, 2016 and the Company anticipates a similar result in the Berger litigation, however the Company can provide no assurance as to the outcome of the Berger litigation or the amount, if any, the Company will have to pay in connection with such outcome.

On November 2, 2015, the Company completed the Sale Transaction. At closing, Ecolab paid the closing purchase price of $40.5 million, less a $2.0 million holdback to address working capital and other adjustments in accordance with the Purchase Agreement. The net proceeds were adjusted by the following items subsequent to the closing: $0.2 million receivable for the final adjusted cash balance, $2.0 million of transaction costs for consulting and legal fees, and the $0.9 purchased cash balance, net of $0.2 million debt assumed. The closing purchase price proceeds received by the Company were used to pay (i) a $2.0 million fine to the United States of America pursuant to the terms of a previously announced Deferred Prosecution Agreement entered into between the Company and the United States Attorney's Office for the Western District of North Carolina; (ii) indebtedness of the Company of approximately $5.7 million; (iii) a deposit securing letters of credit of approximately $1.6 million; and (iv) other accrued and post-closing obligations that survived the transaction. The $2.0 million holdback was received from Ecolab in January 2016.

Following the closing of the Sale Transaction, the Company has used a portion of the remaining balance of proceeds from the Sale Transaction to pay ongoing corporate and administrative costs and expenses associated with winding down the Company; to pay termination costs associated with the termination of pension plans established by the Company's predecessor; to pay costs associated with outstanding litigation matters, including stockholder litigation related to the Sale Transaction. The Company has also established reserves for the termination of the pension plans mentioned above, and continues to be subject to potential liabilities relating to the Company's indemnification obligations, if any, to Ecolab pursuant to the Purchase Agreement, or to current and former officers and directors pursuant to the Company's bylaws and certificate of incorporation and may be obligated to pay or make provision for other potential claims and liabilities in accordance with the Plan of Dissolution and Delaware law. As of the date of this letter, the Company has approximately $25.2 million in cash, representing primarily the balance of proceeds from the Sale Transaction.

As a result of completing the Sale Transaction, the Company has no remaining operating assets and no revenue producing business or operations. As such, the Board took and continues to take steps to reduce or eliminate all on-going costs and expenses, in order to preserve cash available for future distribution to the Company's stockholders under the Plan of Dissolution. Although the Company has remained current in its financial reporting

obligations, and the Company has in this matter communicated its financial condition to stockholders and the market, one critical action to reduce the Company's ongoing costs and expenses includes seeking this no-action relief from the Company's ongoing reporting obligations, which would significantly reduce the Company's legal and accounting costs, which the Company estimates to be $150,000 for each Quarterly Report on Form 10-Q and $350,000 for its Annual Report on Form 10-K, including audited financial statements, resulting in a savings to the Company and its shareholders of approximately $800,000 per year. Such amounts represent a significant financial burden to the Company and materially reduce cash that would otherwise be available for future distribution to the Company's stockholders and its creditors. As noted elsewhere, the Company would continue to disclose any material developments relating to its liquidation, dissolution and financial condition on Current Reports on Form 8-K until the Company completes its dissolution.

II. Plan of Dissolution and Related Matters.

Pursuant to the Board authorization on April 8, 2016, the Company filed the Certificate of Dissolution on May 27, 2016, which became effective at the Effective Time. Pursuant to Delaware law, the Company has been formally dissolved and has ceased conducting normal business operations, except as required to wind-up its business and affairs and to proceed with the dissolution (the "Dissolution"). Under Section 278 of the General Corporation Law of the State of Delaware (the "DGCL"), the Company's legal existence will be continued for at least three years solely for the purpose of winding up its affairs, paying or making provision for its claims and liabilities and distributing its remaining assets to stockholders. Once the Company has paid or set aside sufficient assets to provide for its obligations and liabilities, the Company may make one or more liquidating distributions of the Company's assets to its stockholders. The Company will attempt to satisfy, or provide for the satisfaction of, all legally enforceable claims, liabilities, or obligations in an orderly manner, in accordance with the Plan of Dissolution, DGCL, and other applicable law.

Under Delaware law, the Company cannot make a distribution until the Company has made adequate provision for its remaining contingencies. At present, the primary known contingencies are the Berger litigation, described above, and the Honeycrest litigation, which is an 18-year-old case, first commenced against the Company's predecessor, CoolBrands International. Most recently in the Honeycrest litigation, on January 6, 2016, plaintiffs filed a motion to amend its complaint to add the Company as a party. On February 29, 2016, the Company filed its opposition to the motion, and requested oral arguments. No date has been set for Defendant's requested oral argument. This case continues in a drawn out discovery and motion practice phase, and the Company can provide no assurance as to when this matter will come to a resolution or the amount, if any, the Company will need to pay in connection with any such resolution. The Company cannot presently estimate the amounts, if any, it will need to pay to address these matters, and as such, will not be able to make a distribution until it can make adequate provision for these matters.

Also, as of the Effective Time, the Company instructed its transfer agent to close the Company's stock transfer books (such date also being referred to as the "Final Record Date"). After the Final Record Date, the Company's transfer agent will not record any further transfers of its Common Stock, except pursuant to the provisions of a deceased stockholder's will, intestate succession or by operation of law, and the Company will not issue any new stock certificates, other than replacement certificates. Furthermore, the Company has taken down its ticker symbol, suspended the CUSIP number associated with the Common Stock, and, to the Company's knowledge, as of the Effective Time, the Common Stock has ceased to be traded in any respect, and the Company has confirmed that there has been zero volume in the Common Stock following the Effective Time. Because of the aforementioned actions, no trading market for the Common Stock exists and the Company does not expect that a trading market for the Common Stock will develop in the future.

In addition to the foregoing recent developments, the Board has previously taken the following additional steps in anticipation of its decision to file the Plan of Dissolution in order to facilitate the Dissolution process and reduce its public company costs and expenses:

1. As a result of completing the Sale Transaction, a change of control under the Swisher Hygiene Inc. 2010 Stock Incentive Plan (the "Plan") was triggered and all outstanding stock options became vested. Option holders were given until February 2, 2016 to exercise these options. On February 2, 2016, all outstanding stock options that remained unexercised were cancelled. Also, on November 5, 2015, the Board of Directors approved the cancellation of outstanding vested and deferred restricted stock units ("RSUs") and the payment of $1.05 for each share underlying such RSUs in lieu of issuing shares of stock. Payment for the RSUs was made on January 15, 2016. The Plan was terminated by the Board on February 19, 2016 and as a result, the Company was no longer obligated to maintain its two effective Registration Statements on Form S-8 (Registration Nos. 333-172233 and 333-174072). The Company filed post-effective amendments to these Registration Statements for the purpose of deregistering and removing any unsold shares subject to such registration statements. These post-effective amendments became effective on February 19, 2016. In addition, the Company previously filed post-effective amendments to Registration Statement on Form S-3 (File No. 333-179018) and Registration Statement on Form S-4 (File No. 333-173224) for the purpose of deregistering and removing any unsold shares that were subject to such registration statements. These post-effective amendments became effective on December 30, 2015.

2. Previously, the Company's Common Stock was registered under Section 12(b) of the Exchange Act by virtue of its listing on the Nasdaq Capital Market ("Nasdaq"). As a result of the Sale Transaction in which substantially all of the Company's remaining operating assets were sold to Ecolab, the Company no longer complied with the requirements for continued listing under Nasdaq rules. On January 15, 2016, the Company's Common Stock was suspended from Nasdaq, and delisted from Nasdaq on March 27, 2016 (ten days after the Form 25 was filed by Nasdaq).

3. On January 15, 2016, the Company's Common Stock commenced trading on the OTCQB Marketplace (the "OTCQB"). On April 14, 2016, the Company advised the OTCQB of the Company's intent to (a) file the Certificate of Dissolution to be effective at the Effective Time and (b) instruct its transfer agent to close its transfer books on the Final Record Date. To facilitate trading in the Company's Common Stock through the Final Record Date, the OTCQB continued listing the Common Stock through the close of business on the Final Record Date. As of the Effective Time, the Company's stock transfer books have been closed, the Company has taken down its ticker symbol, the CUSIP number associated with the Common Stock has been suspended, and the Common Stock ceased to be traded in any respect.

As a result of the foregoing actions, the Company has no current Exchange Act reporting obligations pursuant to Section 12(b) and the Company's reporting obligations under Section 15(d) are currently suspended, furthermore the Company's Common Stock has ceased trading in any respect and no market in the Common Stock is expected to develop in the future. However, the Company's Common Stock remains registered under Section 12(g) of the Exchange Act. The Company is current in its Section 13(a) Exchange Act reporting obligations, having filed its Annual Report on Form 10-K for the year ended December 31, 2015 on March 15, 2016 and its Quarterly Report on Form 10-Q for the quarter ended March 31, 2016 ("Q1 10-Q") on May 11, 2016. As of May 31, 2016, the Company had approximately 896 record holders of its Common Stock, of which 680 stockholders hold 20 shares or fewer.

III. Discussion.

The requirement under Section 278 of the DGCL that the Company maintain its legal existence for at least three years following dissolution creates difficulties in accomplishing the timely termination of the Company's reporting obligations under Section 12(g) and 13(a) of the Exchange Act. Pursuant to Rule 12g-4(a) under the Exchange Act, a reporting company may terminate registration of a class of securities under Section 12(g) if that class of securities is held of record by (i) less than 300 persons or (ii) less than 500 persons and the company had assets valued at no more than $10 million at the end of each of its preceding three fiscal years. Because the

Company currently has more than 800 record holders of its Common Stock, it is not currently eligible to terminate the registration of its Common Stock under Section 12(g) of the Exchange Act.

The Commission stated in Release No. 34-9660 (June 30, 1972) that in certain instances granting relief from the reporting requirements of the Exchange Act upon request by the issuer would be appropriate if compliance would be unreasonably expensive in light of the benefit to be derived from continued reporting. The Commission stated in such release that: "an unreasonable effort or expense would result if the benefits which might be derived by the shareholders of the issuer from the filing of the information are outweighed significantly by the costs to the issuer of obtaining the information. For example, where a company has ceased or severely curtailed its operation it might be unreasonable to require it to undergo the expense of obtaining the opinion of an independent auditor on its financial statements."

The Company is squarely within the criteria set forth in Release 34-9660 for granting relief from the reporting requirements of the Exchange Act. The Company no longer conducts any active business operations and, as of December 31, 2015, the Company had no employees. The Company's principal executive officer and principal financial and accounting officer each provide their services to the Company on an independent contractor basis. Continued compliance with the reporting requirements of Sections 13(a) and 15(d) would pose a substantial burden on the Company with no offsetting benefit to any existing stockholder or to any trading market.

As of December 31, 2015, the Company had total assets of approximately $29.4 million consisting primarily of cash. As of March 31, 2016 and pursuant to the Q1 10-Q, the Company had total assets of approximately $27.0 million consisting primarily of cash. The Company believes (i) there would be no public interest served by requiring the Company to continue filing periodic reports under the Exchange Act and (ii) filing periodic reports would not provide any meaningful information to stockholders beyond the information that would be contained in its filings of Current Reports on Form 8-K, which the Company proposes to continue filing to report any material developments. Furthermore, rather than providing a benefit to the Company's stockholders, the Company believes to continue full reporting under the Exchange Act would serve only to reduce the amount of funds ultimately available for its distribution to stockholders. The Company estimates that the costs associated with producing the reports necessary for continued compliance with the Exchange Act reporting requirements would be approximately $890,000 annually, including approximately $270,000 in auditing fees paid to the Company's independent registered accounting firm, $300,000 in costs paid to the Company's outsourced accounting staff, $230,000 in costs paid to the Company's attorneys for report preparation and review, and $90,000 in other filing costs including financial printing costs for EDGAR filings (including XBRL-tagged interactive data files). The annual cost of on-going compliance, would constitute a significant reduction to the amount ultimately available for distribution to the Company's stockholders. In addition, the Company's contingencies include the Berger and Honeycrest matters described above. The Company cannot presently estimate the amounts, if any, it will need to pay to address the Berger and Honeycrest matters.

In Release 34-9660, the Commission also stated that it will consider the nature and extent of trading in the securities of the issuer in determining whether suspension of reporting requirements is consistent with the protection of investors. As noted above, the Company's Common Stock has ceased trading on the OTCQB on the Final Record Date and on that date, the Company's stock transfer books were closed and no further stock transfers will be recognized. Finally, as noted above, the Company has filed post-effective amendments to the Registration Statements to deregister and remove any unsold securities from registration.

In several similar no-action letters, consistent with the Commission's policy as stated in Release 34-9660, the Commission staff has taken the position that it will not take enforcement action against an issuer which is otherwise current in its Exchange Act reporting obligations where the filing of Forms 10-Q and 10-K is suspended, but the issuer undertakes to disclose to public investors any material developments relating to its winding up and liquidation on a Current Report on Form 8-K. See, e.g., Sooner Holdings, Inc. (August 11, 2014); Allied Defense Group, Inc. (November 7, 2013); Chai-Na-Ta Corp. (Nov. 14, 2012); Freedom Financial Group, Inc. (Mar. 11, 2010); Genesee Corporation (Dec. 4, 2007); SeaDrill Ltd. (Mar. 30, 2006); JG Industries, Inc. (June 18, 2001);

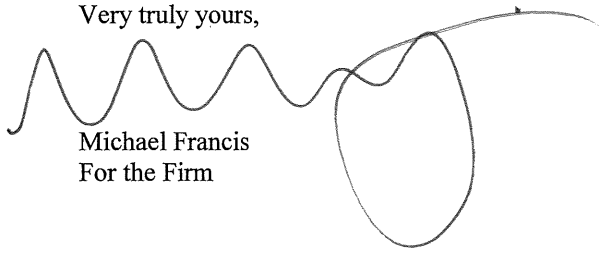
Secom General Corp. (Mar. 21, 2001); and Ross Technology, Inc. (Mar. 30, 1999). We believe that since the Company remains current in its reporting obligations and the dates of the Final Record Date and Effective Time of the Certificate of Dissolution have passed, the Company meets the criteria set forth in Release 34-9660 and the staff's no-action letters granting relief from Exchange Act reporting in these circumstances.

IV. Request for Relief

For the reasons set forth above, the Company respectfully requests that the staff grant it relief from any further reporting requirements under Section 13(a) of the Exchange Act beginning with its Quarterly Reports on Form 10-Q for the quarter ended June 30, 2016, provided that the Company undertakes to disclose on Current Reports on Form 8-K any material developments, including any liquidating distributions and other material payments and expenses related to the dissolution and liquidation process, as well as material developments relating to the Berger and Honeycrest litigations, and upon completion of the liquidation process, the Company will file a final Current Report on Form 8-K and file a Form 15 deregistering the Common Stock.

If the staff requires additional information regarding this letter, or if we may otherwise be of assistance, please telephone Michael Francis at (305) 982-5581 or Christina Russo at (305) 982-5531.

Very truly yours,



Michael Francis
For the Firm

cc: Richard L. Handley, Chairman, President and Secretary of Swisher Hygiene Inc.
Albert J. Detz, Senior Vice President and Chief Financial Officer of Swisher Hygiene Inc.
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