

**ShiftPixy, Inc.**

October 26, 2018

Rahul K. Patel, Staff Attorney  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F. St., N.E.  
Washington, D.C. 20549-7010

**Re: ShiftPixy, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 1, 2018**  
**File No. 333-227642**

Dear Mr. Patel,

We hereby request acceleration of the above Registration Statement filed on Form S-3 to Monday, October 29, 2018 at 5 p.m. Eastern Standard Time, or such later time or date as is practical.

Thank you for your consideration.

Sincerely,

By: /s/ Scott W. Absher

Scott W. Absher  
President  
ShiftPixy, Inc.