



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2024

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

**Re: JanOne Inc.**  
**Registration Statement on Form S-3**  
**Filed April 18, 2024**  
**File No. 333-278784**

Dear Tony 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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Randolph W. Katz, Esq.