

DAVIDOFF HUTCHER & CITRON LLP
ATTORNEYS AT LAW
605 THIRD AVENUE
NEW YORK, NEW YORK 10158

WRITER'S DIRECT: (646) 428-3210
E-MAIL ADDRESS: ehl@dhclegal.com

July 19, 2024

BY EDGAR

Ms. Jenna Hough
Mr. Dietrich King
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Atlantic International Corp.
Amendment No. 1 to Registration
Statement on Form S-1 First Filed
on July 2, 2024
(File 333-280653)_____

Ladies and Gentlemen:

On behalf of our client, Atlantic International Corp., a Delaware corporation (the "Company"), and pursuant to the applicable provisions of the Securities Act of 1933, as amended (the "Securities Act"), and the rules promulgated thereunder, we hereby submit Amendment No. 1 to the Company's Registration Statement on Form S-1. Responses of the Company to comments received from the Staff of the Commission (the "Staff") in a letter dated July 16, 2024 were filed with the Commission with Edgar Correspondence on July 18, 2024.

Very truly yours,

DAVIDOFF HUTCHER & CITRON LLP

By: /s/ Elliot H. Lutzker
Elliot H. Lutzker, Partner

EHL:esm
cc (by e-mail): Mr. Jeffrey Jagid