



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

September 18, 2017

Via E-mail

Konstantinos Vassilopoulos
Cosmos Holdings Inc.
141 West Jackson Blvd
Suite 4236
Chicago, Illinois

**Re: Cosmos Holdings Inc.
Preliminary Information Statement on Schedule 14C
Filed September 1, 2017
File No. 000-54436**

Dear Mr. Vassilopoulos:

We have completed our review of your filing. 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.

Sincerely,

/s/ Tom Kluck

Tom Kluck
Legal Branch Chief
Office of Real Estate and
Commodities

cc: Elliot H. Lutzker, Esq.