



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2025

Ezra T. Ernst  
President and Chief Executive Officer  
XWELL, Inc.  
254 West 31st Street, 11th Floor  
New York, NY 10001

**Re: XWELL, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 7, 2023**  
**File No. 333-284768**

Dear Ezra T. Ernst:

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 Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Alla Digilova