

April 13, 2026

Ezra T. Ernst  
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 April 1, 2026  
File No. 333-294835

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of

Office of Trade &

Corporation Finance  
Services  
cc: Alla Digilova