

XWELL, Inc.
254 West 31st Street, 11th Floor
New York, New York 10001

April 14, 2026

VIA EDGAR

Division of Corporation Finance
Office of Trade & Services
U.S. Securities and Exchange Commission
Washington, D.C. 20549
Attention: Kate Beukenkamp

Re: XWELL, Inc.
Registration Statement on Form S-3
Originally filed on April 1, 2026
File No. 333-294835 (the "Registration Statement")
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 of the Rules and Regulations of the Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended, XWELL, Inc. (the "**Company**"), hereby respectfully requests acceleration of the effective date of the Registration Statement, so that it may become effective at 5:00 p.m., Eastern Time, on April 15, 2026, or as soon thereafter as practicable.

Should any member of the staff of the Commission have any questions or comments with respect to this request, please contact our counsel, Haynes and Boone, LLP, attention: Alla Digilova, Esq. at (212) 659-4993.

Very truly yours,

XWELL, INC.

By: /s/ Ezra T. Ernst
Ezra T. Ernst
President and Chief Executive Officer

cc: Alla Digilova, Esq., Haynes and Boone, LLP
