

April 7, 2022

Cara Soffer
General Counsel
XpresSpa Group, Inc.
254 West 31st Street, 11th Floor
New York, New York 10001

Inc.

Statement on Form S-3
2022

Re: XpresSpa Group,
Registration
Filed on March 31,
File No. 333-264026

Dear Ms. Soffer:

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 Janice Adeloze at 202-551-3034 or Jennifer Lopez Molina at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services