

March 31, 2022

Ronald Cogburn
Chief Executive Officer
Exela Technologies, Inc.
2701 East Grauwlyer Road
Irving, TX 75061

Inc.

Statement on Form S-3

2022

Re: Exela Technologies,

Registration

Filed March 28,

File No. 333-263909

Dear Mr. Cogburn:

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.

Field at 202-551-3680 with any questions.

Please contact Donald

Sincerely,

Division of Corporation Finance

Office of Trade & Services