

March 15, 2024

Par Chadha
Executive Chairman
Exela Technologies, Inc.
2701 E. Grauwylor Rd.
Irving, TX 75061

Inc.

Fiscal Year Ended December 31, 2022

Re: Exela Technologies,
Form 10-K for the
Filed April 3, 2023
File No. 001-36788

Dear Par Chadha:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services