



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

April 19, 2017

Enrico Dal Monte  
Chief Executive Officer  
XTRIBE, P.L.C.  
1st floor, Victory House, 99-101  
Regent Street  
W1B4EZ, London  
United Kingdom

**Re: XTRIBE P.L.C.  
Amendment No. 3 to Registration Statement on Form S-1  
Filed April 7, 2017  
File No. 333-214799**

Dear Mr. Dal Monte:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 10, 2017 letter.

Certain Relationships and Related Party Transactions and Director Independence

Related Party Transactions, page 39

1. We note that the agreement with X-Solution S.R.L. is a related party transaction. Please identify the officer that has a material interest in X-Solution S.R.L. and provide the information required by Item 404(d) of Regulation S-K.

Enrico Dal Monte  
XTRIBE P.L.C.  
April 19, 2017  
Page 2

Financial Statements

Report of Independent Registered Public Accounting Firm, page F-1

2. Please revise to include a signed report from your independent registered public accounting firm. Refer Rule 2.02(a) of Regulation S-X.

You may contact Brittany Ebbertt, Staff Accountant, at (202) 551-3572 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters. Please contact Matthew Derby, Attorney-Advisor, at (202) 551-3334 or me at (202) 551-3453 with any other questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Robert L. Diener, Esq.  
Law Offices of Robert Diener