



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2024

Matthew Wolfson  
President, Chief Executive Officer & Chief Financial Officer  
Electromedical Technologies, Inc  
16413 N. 91st Street , Suite C140  
Scottsdale, Arizona 85260

**Re: Electromedical Technologies, Inc**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-56192**

Dear Matthew Wolfson:

We have completed our review of your filing. 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 Industrial Applications and  
Services