

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

June 11, 2019

Ryan L. Pape President and Chief Executive Officer XPEL, Inc. 618 West Sunset Road San Antonio, TX 78216

Re: XPEL, Inc.

**Registration Statement on Form 10** 

Filed April 3, 2019 File No. 1-38858 File No. 1-38858

Dear Mr. Pape:

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 Manufacturing and Construction