



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

DIVISION OF  
CORPORATION FINANCE

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