



DIVISION OF
CORPORATION FINANCE

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

February 11, 2026

Scot Cohen
Chief Executive Officer
WRAP TECHNOLOGIES, INC.
3480 Main Hwy, Suite 202
Miami, FL 33133

**Re: WRAP TECHNOLOGIES, INC.
Registration Statement on Form S-3
Filed on February 9, 2026
File No. 333-293318**

Dear Scot Cohen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Alla Digilova