May 14, 2025

VIA EDGAR

Division of Corporation Finance Office of Manufacturing U.S. Securities and Exchange Commission Washington, D.C. 20549

Attention: Jenny O'Shanick

Re: Wrap Technologies, Inc. Registration Statement on Form S-1 Originally filed on April 25, 2025, as amended on May 12, 2025 File No. 333-286782 (the "*Registration Statement*") Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 of the Rules and Regulations of the Securities and Exchange Commission (the "*Commission*") under the Securities Act of 1933, as amended, Wrap Technologies, Inc. (the "*Company*") hereby respectfully requests acceleration of the effective date of the Registration Statement, so that it may become effective at 4:00 p.m., Eastern Time, on May 16, 2025, or as soon thereafter as practicable.

Should any member of the staff of the Commission have any questions or comments with respect to this request, please contact our counsel, Haynes and Boone, LLP, attention: Alla Digilova, Esq. at (212) 659-4993.

Very truly yours,

WRAP TECHNOLOGIES, INC.

By: <u>/s/ Scot Cohen</u> Scot Cohen Chief Executive Officer

cc: Alla Digilova, Esq., Haynes and Boone, LLP