

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

July 3, 2024

Trevor Ashurst Vice President of Finance Koil Energy Solutions, Inc. 1310 Rankin Road Houston, TX 77073

Re: Koil Energy Solutions, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2023

File No. 000-30351

Dear Trevor Ashurst:

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 Technology

cc: Erik Wiik