



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

February 13, 2017

George Schmitt  
Chief Executive Officer  
xG Technology, Inc.  
240 S. Pineapple Avenue  
Suite 701  
Sarasota, FL 34236

**Re: xG Technology, Inc.  
Registration Statement on Form S-3  
Filed February 10, 2017  
File No. 333-215990**

Dear Mr. Schmitt:

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 Joshua Shainess, Attorney-Adviser, at (202) 551-7951 with any questions.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications

Cc: David E. Danovitch, Esq.  
Avraham S. Adler, Esq.  
Robinson Brog Leinwand Greene Genovese & Gluck P.C.