

DIVISION OF CORPORATION FINANCE

March 3, 2021

Matthew Wolfson Chief Executive Officer Electromedical Technologies, Inc 16561 N. 92nd Street, Suite 101 Scottsdale, AZ 85260

> Re: Electromedical Technologies, Inc Registration Statement on Form S-1 Filed February 26, 2021 File No. 333-253589

Dear Mr. Wolfson :

Our initial review of your registration statement indicates that it fails in material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form. More specifically, you have not included audited financial statements for your most recently completed fiscal year, as required by Rule 8-08 of Regulation S-X. Please revise to include audited financial statements for the fiscal year ended December 31, 2020. For guidance, refer to the Division of Corporation Finance's Financial Reporting Manual Section 1220.3.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses this deficiency.

Please contact Jason L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Tad Mailander, Esq.