



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

DIVISION OF
CORPORATION FINANCE

February 8, 2021

Mikael Lundgren
Chief Executive Officer
W Technologies, Inc.
9440 Santa Monica Boulevard, Suite 301
Beverly Hills, CA 90210

Re: W Technologies, Inc.
Amendment No. 2 to Form 10-12G
Filed February 4, 2021
File No. 000-24520

Dear Mr. Lundgren:

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 Trade & Services

cc: Laura Anthony