



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2025

Stewart Lor  
Chief Executive Officer  
X3 Holdings Co., Ltd.  
Suite 412, Tower A, Tai Seng Exchange  
One Tai Seng Avenue  
Singapore 536464

**Re: X3 Holdings Co., Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2023**  
**File No. 001-38851**

Dear Stewart Lor:

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: Yu Wang