

XCORPOREAL, INC.
Form RW
January 31, 2007

Xcorporeal, Inc.

11400 W. Olympic Blvd., Suite 200
Los Angeles, California 90064
(310) 738-5138

January 30, 2007

VIA EDGAR

U.S. Securities and Exchange Commission

Division of Corporation Finance

Mail Stop 6010

100 F Street, N.E.

Washington, D.C. 20549

Attn: Russell Mancuso, Branch Chief

Re: Xcorporeal, Inc.

Request for Withdrawal of Registration Statement on Form S-3

File No. 333-139647

Dear Mr. Mancuso:

Xcorporeal, Inc. (the Company) hereby requests to withdraw its Registration Statement on Form S-3 (File No. 333-139647) (the Registration Statement) filed with the Securities and Exchange Commission (Commission) on December 22, 2006 under the Securities Act of 1933, as amended.

In response to the correspondence from the staff of the Commission dated January 18, 2007, stating, in Comment No. 1 thereof, that the Company should withdraw the Form S-3 or amend so that it is in proper form, because the Company is not eligible to register shares for resale by selling stockholders on Form S-3 since its common stock is not quoted on the automated quotation system of a national securities association, the Company has elected to withdraw the Registration Statement until such time as its common stock is quoted on the OTC Bulletin Board.

No securities were sold by the selling stockholders in connection with the offering set forth in the Registration Statement. Accordingly, the Company requests an order granting the withdrawal of the Registration Statement to be issued by the Commission as soon as possible.

Very truly yours,

XCORPOREAL, INC.

By: /s/ Daniel S. Goldberger

Name: Daniel S. Goldberger

Title: President & COO

cc: John C. Kirkland, Esq.