

January 20, 2023

Paul F. Hickey
President and Chief Executive Officer
ReShape Lifesciences Inc.
1001 Calle Amanecer
San Clemente, California 92673

Lifesciences Inc.

Statement on Form S-1
2023

Re: ReShape

Registration

Filed January 12,

File No. 333-269207

Dear Paul F. Hickey:

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 Abby

Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc:

Brett R. Hanson, Esq.