



February 2, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Industrial Applications and Services
100 F Street, NE
Washington, DC 20549
Attn: Abby Adams

**Re: ReShape Lifesciences Inc.
Registration Statement on Form S-1
Filed January 12, 2023
File No. 333-269207
Withdrawal of Request for Acceleration**

Ladies and Gentlemen:

Reference is made to our request, dated February 1, 2023, pursuant to which we requested that the effective date of the above-referenced registration statement, as amended, be accelerated so that it will be declared effective at 5:00 p.m., Eastern Time, on February 2, 2023, or as soon thereafter as is practicable, or at such later time as the Registrant or its counsel may orally request via telephone call to the staff of the Commission. We are no longer requesting that such registration statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

Very truly yours,

/s/ Paul F. Hickey

Paul F. Hickey
President and Chief Executive Officer
