

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

Ladies and Gentlemen:

As the underwriter of the proposed offering of ReShape Lifesciences Inc. (the "**Company**"), we hereby withdraw our prior letter to join the acceleration request of the Company dated February 1, 2023 for the above-referenced Registration Statement.

Very truly yours,

Maxim Group LLC

By: /s/ Clifford A. Teller
Name: Clifford A. Teller
Title: Co-President
