

August 30, 2023

Paul F. Hickey  
President and Chief Executive Officer  
ReShape Lifesciences Inc.  
18 Technology Dr, Suite 110  
Irvine, California 92618

Lifesciences Inc.

Statement on Form S-1  
2023

Re: ReShape

Registration

Filed August 25,

File No. 333-274227

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.

Schwartz at 202-551-7153 with any questions.

Please contact Margaret

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Brett Hanson, Esq.