

September 10, 2021

Barton Bandy  
President and Chief Executive Officer  
ReShape Lifesciences Inc.  
1001 Calle Amanecer  
San Clemente, California 92673

Lifesciences Inc.  
Statement on Form S-3  
2021

Re: ReShape  
Registration  
Filed September 3,  
File No. 333-259301

Dear Mr. Bandy:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Brett R. Hanson