



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 30, 2025

Paul Kellenberger  
Chief Executive Officer  
zSpace, Inc.  
55 Nicholson Lane  
San Jose, California 95134

**Re: zSpace, Inc.**  
**Registration Statement on Form S-1**  
**Filed July 25, 2025**  
**File No. 333-288978**

Dear Paul Kellenberger:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Alexandra Barone at 202-551-8816 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: M. Ali Panjwani, Esq.