



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2023

Joseph Lussier  
Executive Vice President, Chief Financial Officer, and Treasurer  
Enterprise Bancorp, Inc.  
222 Merrimack Street  
Lowell, Massachusetts 01852

**Re: Enterprise Bancorp, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 9, 2023**  
**File No. 333-273860**

Dear Joseph Lussier:

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 Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Beth Whitaker