



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2023

Rajiv De Silva  
Chief Executive Officer  
Venus Concept Inc.  
235 Yorkland Blvd, Suite 900  
Toronto, Ontario M2J 4Y8

**Re: Venus Concept Inc.  
Registration Statement on Form S-3  
Filed December 1, 2023  
File No. 333-275862**

Dear Rajiv De Silva:

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Josh Pleitz, Esq.