



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2022

Kevin Morris  
Chief Financial Officer  
Miso Robotics, Inc.  
680 East Colorado Blvd, Suite 500  
Pasadena, CA 91101

**Re: Miso Robotics, Inc.**  
**Amendment No. 2 to Offering Statement on Form 1-A**  
**Filed September 27, 2022**  
**File No. 024-11964**

Dear Kevin Morris:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 2 to Form 1-A

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 24

1. We note that your updated discussion of operating expenses indicates that operating expenses were \$20,400,491 for the six-month period ended June 30, 2022, and \$5,915,767 in the same period prior year. Please revise to include a discussion of the causes of material changes in operating expenses year over year.

Kevin Morris  
Miso Robotics, Inc.  
October 4, 2022  
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You may contact Charli Gibbs-Tabler, Staff Attorney, at 202-551-6388 Jan Woo, Legal Branch Chief, at 202-551-3453 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Andrew Stephenson