



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2024

Meg Broderick  
General Counsel  
Desktop Metal, Inc.  
63 3rd Avenue  
Burlington, MA 01803

**Re: Desktop Metal, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 14, 2024**  
**File No. 333-277056**

Dear Meg Broderick:

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 Charli Wilson at 202-551-6388 or Jan Woo 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Elisabeth Martin