



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2024

Shantanu Gaur  
Chief Executive Officer  
Allurion Technologies, Inc.  
11 Huron Drive  
Natick, MA 01760

**Re: Allurion Technologies, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted May 28, 2024**  
**CIK No. 0001964979**

Dear Shantanu Gaur:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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: Danielle Lauzon, Esq.