



DIVISION OF
CORPORATION FINANCE

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

August 2, 2023

Frank Orzechowski
Chief Financial Officer
Sigma Additive Solutions, Inc.
3900 Paseo del Sol
Santa Fe, NM 87507

Re: Sigma Additive Solutions, Inc.
Form 10-K for the Year Ended December 31, 2022
Filed March 30, 2023
File No. 001-38015

Dear Frank Orzechowski:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing