



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2024

James Sullivan  
Chief Financial Officer  
Peraso Inc.  
2309 Bering Dr.  
San Jose, California 95131

**Re: Peraso Inc.**  
**Registration Statement on Form S-1**  
**Filed December 22, 2023**  
**File No. 333-276247**

Dear James Sullivan:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Blake Baron