

January 22, 2021

**Via EDGAR Transmission**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Michael C. Foland

**Re: Desktop Metal, Inc.  
Registration Statement on Form S-1  
Filed January 19, 2021  
Registration No. 333-251653**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on January 26, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, or at such later time as Desktop Metal, Inc. (the "Company") or its counsel may request via telephone call to the staff. Please contact John Chory of Latham & Watkins LLP, counsel to the Company, at (617) 948-6032, or in his absence, Jennifer Yoon at (617) 880-4540, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Sincerely yours,

**Desktop Metal, Inc.**

By: /s/ Ric Fulop  
Ric Fulop  
Chief Executive Officer, Chairman and Director

cc: John H. Chory, Esq.  
Susan L. Mazur, Esq.  
Emily E. Taylor, Esq.

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