

Desktop Metal, Inc.
63 3rd Avenue
Burlington, Massachusetts 01803
(978) 224-1244

January 25, 2021

Via EDGAR

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

Attention: Alexandra Barone
Michael C. Foland

Re: Withdrawal of Request for Accelerated Effectiveness of Registration Statement on Form S-1 (Registration No. 333-251653) of Desktop Metal, Inc.

Dear Ms. Barone:

On behalf of Desktop Metal, Inc. (the "**Company**"), the undersigned hereby requests that the Securities and Exchange Commission (the "**Commission**") withdraw, effective immediately, the Company's request for accelerated effectiveness of the above-reference Registration Statement submitted to the Commission on and dated January 22, 2021.

If you need any additional information, please contact me at (978) 224-1244 or in my absence, Jennifer Yoon of Latham & Watkins LLP at (617) 880-4540.

Very truly yours,

Desktop Metal, Inc.

By: /s/ Meg Broderick
Name: Meg Broderick
Title: General Counsel

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