

February 2, 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: Alexandra Barone

**Re: Desktop Metal, Inc.
Registration Statement on Form S-1
Filed January 28, 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 February 4, 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.
