

May 8, 2024

**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: Charli Wilson

**Re: Desktop Metal, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 14, 2024**  
**Registration No. 333-277056**

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 on Form S-3 so that it will become effective on May 9, 2024, at 12:00 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 Elisabeth M. Martin of Latham & Watkins LLP, counsel to the Company, at (617) 948-6018, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Sincerely,

**Desktop Metal, Inc.**

By: /s/ Meg Broderick  
Meg Broderick  
General Counsel

cc: Elisabeth M. Martin, Latham & Watkins LLP  
Daniel S. Hoffman, Latham & Watkins LLP

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