

June 23, 2023

**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-3  
Filed June 20, 2023  
Registration No. 333-271811**

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 June 27, 2023, at 4:30 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 Jennifer A. Yoon of Latham & Watkins LLP, counsel to the Company, at (617) 880-4540, or in her absence, Elisabeth M. Martin 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  
Jennifer A. Yoon, Latham & Watkins LLP

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