



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 14, 2025

Paul Hickey  
President and Chief Executive Officer  
ReShape Lifesciences Inc.  
8 Technology Drive, Suite 110  
Irvine, CA 92618

**Re: ReShape Lifesciences Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 3, 2025**  
**File No. 001-37897**

Dear Paul Hickey:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Brett Hanson, Esq.