

DIVISION OF CORPORATION FINANCE

March 26, 2020

J. Brent Alldredge General Counsel Conformis, Inc. 600 Technology Park Drive Billerica, Massachusetts 01821

> Re: Conformis, Inc. Registration Statement on Form S-3 Filed March 23, 2020 File No. 333-237351

Dear Mr. Alldredge:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences