

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

DIVISION OF CORPORATION FINANCE

July 11, 2018

Paul R. Gudonis Chief Executive Officer Myomo, Inc. One Broadway, 14th Floor Cambridge, Massachusetts 02142

> Re: Myomo, Inc. Registration Statement on Form S-3 Filed July 2, 2018 File No. 333-225952

Dear Mr. Gudonis:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Division of Corporation Finance Office of Electronics and Machinery