



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2020

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

**Re: Myomo, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 23, 2019**  
**File No. 001-38109**

Dear Mr. Gudonis:

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: James H. Xu - Goodwin Procter LLP