



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2017

Via E-mail

Mr. Maximilian Scheder-Bieschin  
Chief Financial Officer  
Ekso Bionics Holdings, Inc.  
1414 Harbour Way South, Suite 1201  
Richmond, California 94804

**Re: Ekso Bionics Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended Dec. 31, 2015**  
**Filed March 14, 2016**  
**Form 10-Q for the Quarter Ended March 31, 2016**  
**Filed May 10, 2016**  
**Definitive Proxy on Schedule 14A**  
**Filed April 25, 2016**  
**File No. 000-55442**

Dear Mr. Scheder-Bieschin:

We have completed our review of your filings. 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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief