



DIVISION OF
CORPORATION FINANCE

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

October 1, 2020

Renee M. Gaeta
Chief Financial Officer
Establishment Labs Holdings Inc.
Buildings B15 and 25, Coyoil Free Zone
Alajuela, Costa Rica

Re: Establishment Labs Holdings Inc.
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed March 16, 2020
File No. 001-38593

Dear Ms. Gaeta:

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,

Division of Corporation Finance
Office of Life Sciences