



DIVISION OF
CORPORATION FINANCE

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

May 21, 2024

Matthew Horwath
SVP & Chief Financial Officer
FARO TECHNOLOGIES INC
125 Technology Park
Lake Mary, Florida 32746

Re: FARO TECHNOLOGIES INC
10-K filed February 28, 2024
File No. 000-23081

Dear Matthew Horwath:

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 Industrial Applications and
Services