



DIVISION OF  
CORPORATION FINANCE

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

November 17, 2022

Benyamin Buller  
Chief Executive Officer  
Velo3D, Inc.  
511 Division Street  
Campbell, CA 95008

**Re: Velo3D, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 14, 2022**  
**File No. 333-268346**

Dear Benyamin Buller:

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 Edwin Kim, Staff Lawyer, at (202) 551-3297 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Per Chilstrom, Esq.