



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2024

Bradley Kreger  
Chief Executive Officer  
Velo3D, Inc.  
2710 Lakeview Court  
Fremont, California 9453

**Re: Velo3D, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 30, 2024**  
**File No. 333-281108**

Dear Bradley Kreger:

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 Matthew Crispino at 202-551-3456 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology