



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2026

Arun Jeldi  
Chief Executive Officer  
Velo3D, Inc.  
2710 Lakeview Court  
Fremont, CA 94538

**Re: Velo3D, Inc.**  
**Draft Registration Statement on Form S-3**  
**Submitted April 20, 2026**  
**CIK No. 0001825079**

Dear Arun Jeldi:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and non-public draft submission on EDGAR at least two business days prior to the requested effective date and time. 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 Mitchell Austin at 202-551-3574 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Thomas Rose