



DIVISION OF
CORPORATION FINANCE

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

January 12, 2017

Via E-mail

Mr. Maximilian Scheder-Bieschin
Chief Financial Officer
Ekso Bionics Holdings, Inc.
1414 Harbour Way South, Suite 1201
Richmond, California 94804

**Re: Ekso Bionics Holdings, Inc.
Form 10-K for the Fiscal Year Ended Dec. 31, 2015
Filed March 14, 2016
Form 10-Q for the Quarter Ended March 31, 2016
Filed May 10, 2016
Definitive Proxy on Schedule 14A
Filed April 25, 2016
File No. 000-55442**

Dear Mr. Scheder-Bieschin:

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,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief