

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

July 8, 2020

Jack Peurach Chief Executive Officer Ekso Bionics Holdings, Inc. 1414 Harbour Way South, Suite 1201 Richmond, CA 94804

> Re: Ekso Bionics Holdings, Inc. Registration Statement on Form S-1 Filed July 2, 2020 File No. 333-239679

Dear Mr. Peurach:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3574 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Alfredo B. D. Silva, Esq.