

650 Town Center Drive, 20th Floor
Costa Mesa, California 92626-1925
Tel: +1.714.540.1235 Fax: +1.714.755.8290
www.lw.com

LATHAM & WATKINS LLP

September 8, 2021

VIA EDGAR

Division of Corporation Finance
Office of Trade & Services
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jane Park; Thomas Kluck

Re: **PROCEPT BioRobotics Corporation**
Registration Statement on Form S-1
Filed August 18, 2021
File No. 333-258898

FIRM / AFFILIATE OFFICES

Beijing	Moscow
Boston	Munich
Brussels	New York
Century City	Orange County
Chicago	Paris
Dubai	Riyadh
Düsseldorf	San Diego
Frankfurt	San Francisco
Hamburg	Seoul
Hong Kong	Shanghai
Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

Dear Ms. Park or Mr. Kluck:

On behalf of PROCEPT BioRobotics Corporation, a Delaware corporation (the “**Company**”), we are transmitting this letter in response to comments received from the staff (the “**Staff**”) of the Securities and Exchange Commission by letter dated September 2, 2021, with respect to the Registration Statement on Form S-1 filed on August 18, 2021. This letter is being submitted together with Amendment No. 1 (“**Amendment No. 1**”) to the Registration Statement on Form S-1 (the “**Registration Statement**”), which has been revised to address the Staff’s comments and is being publicly filed today. The bold and numbered paragraph below corresponds to the numbered paragraph in the Staff’s letter and is followed by the Company’s responses. Unless otherwise indicated, capitalized terms used herein have the meanings assigned to them in the Registration Statement.

Form S-1 filed August 18, 2021

Intellectual Property, page 129

- 1. We note your response to our prior comment 2. You disclose on page 129 that 9 of the 26 issued U.S. patents and 31 of the 70 issued or granted foreign patents cover aspects of your AquaBeam Robotic System and current and future product concepts. Please expand your disclosure of the remaining issued U.S. and foreign patents as well to include the products or technologies to which such patents relate and the type of patent protection provided.**

Response: In response to the Staff's comment, the Company has revised the disclosure on pages 128 to 129 of Amendment No. 1.

We hope that the foregoing has been responsive to the Staff's comments and look forward to resolving any outstanding issues as quickly as possible. Please do not hesitate to contact me at 714-755-8181 with any questions or further comments you may have regarding this filing or if you wish to discuss the above.

Sincerely,

/s/ SHAYNE KENNEDY

B. Shayne Kennedy
of LATHAM & WATKINS LLP

Enclosures

cc: (via e-mail)

Reza Zadno, Ph.D., Chief Executive Officer, PROCEPT BioRobotics Corporation
Kevin Waters, Chief Financial Officer, PROCEPT BioRobotics Corporation
Alaleh Nouri, General Counsel, PROCEPT BioRobotics Corporation
Drew Capurro, Latham & Watkins LLP