

September 10, 2021

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Jane Park  
Thomas Kluck  
Christine Torney  
Kevin Kuhar

**PROCEPT BioRobotics Corporation**  
**Registration Statement on Form S-1 (File No. 333-258898)**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that between September 8, 2021 and the date hereof, approximately 3,389 copies of the Preliminary Prospectus, dated September 8, 2021, were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement.

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m. Eastern Time, on Tuesday, September 14, 2021 or as soon thereafter as practicable.

*[signature page follows]*

Very truly yours,

**BOFA SECURITIES, INC.  
GOLDMAN SACHS & CO. LLC**

As representatives of the Underwriters

**BOFA SECURITIES, INC.**

By: /s/ Michael Liloia  
Name: Michael Liloia  
Title: Director

**GOLDMAN SACHS & CO. LLC**

By: /s/ Elizabeth Wood  
Name: Elizabeth Wood  
Title: Managing Director