

Eargo, Inc.

2665 North First Street, Suite 300
San Jose, California 95134

February 9, 2023

VIA EDGAR AND E-MAIL

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010
Attention: Margaret Schwartz; Celeste Murphy

Re: **Eargo, Inc.**
Registration Statement on Form S-1
File No. 333-268859

To the addressees set forth above:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (Registration No. 333-268859) (as amended, the “**Registration Statement**”) of Eargo, Inc. (the “**Company**”). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Washington, D.C. time, on February 13, 2023, or as soon as practicable thereafter, or at such other time thereafter as our counsel, Latham & Watkins LLP, may request by telephone.

Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling David Zaheer at (213) 891-8045.

Thank you for your assistance in this matter.

Sincerely,

Eargo, Inc.

By: /s/ Christian Gormsen
Christian Gormsen
President and Chief Executive Officer

cc: Christy La Pierre, Eargo, Inc.
David Zaheer, Latham & Watkins LLP
Harry Demas, Latham & Watkins LLP
Kathleen Wells, Latham & Watkins LLP