

September 1, 2022

Christian Gormsen
Chief Executive Officer
Eargo, Inc.
2665 North First Street, Suite 300
San Jose, CA 95134

Re: Eargo, Inc.
Registration

Statement on Form S-1

Filed August 25,

2022

File No. 333-267071

Dear Mr. Gormsen:

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

Please refer to Rules 460 and 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
Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

David Zaheer, Esq.