



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2026

Alessandro Zamboni  
Chief Executive Officer  
Nuburu, Inc.  
44 Cook Street, Suite 100  
Denver, CO 80206

**Re: Nuburu, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 24, 2026**  
**File No. 333-295324**

Dear Alessandro Zamboni:

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing