



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

DIVISION OF  
CORPORATION FINANCE

December 2, 2019

Scott W. Schorer  
Chief Executive Officer  
GI Dynamics, Inc.  
320 Congress Street  
Boston, MA 02210

**Re: GI Dynamics, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 6, 2019**  
**File No. 000-55195**

Dear Mr. Schorer:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Melanie Figueroa, Esq.