



DIVISION OF
CORPORATION FINANCE

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

November 17, 2023

Sanjeev Aggarwal
Chief Executive Officer
Everspin Technologies, Inc.
5670 W. Chandler Boulevard, Suite 130
Chandler, AZ 85226

Re: Everspin Technologies, Inc.
Registration Statement on Form S-3
Filed November 15, 2023
File No. 333-275585

Dear Sanjeev Aggarwal:

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 Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Matthew Hemington