



DIVISION OF
CORPORATION FINANCE

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

October 26, 2021

Greg Kress
Chief Executive Officer
Shapeways Holdings, Inc.
30-02 48th Avenue
Long Island City, NY 11101

Re: Shapeways Holdings, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed October 21, 2021
File No. 333-260387

Dear Mr. Kress:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing