



SIDLEY AUSTIN LLP
555 CALIFORNIA STREET
SUITE 2000
SAN FRANCISCO, CA 94104
+1 415 772 1200
+1 415 772 7400 FAX

AMERICA • ASIA PACIFIC • EUROPE

September 9, 2020

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549-3720
Attention: Suzanne Hayes
Jeff Gabor
Sasha Parikh
Tracey Houser

**Re: Outset Medical, Inc.
Registration Statement on Form S-1
Filed August 21, 2020
File No. 333-248225**

Ladies and Gentlemen:

On behalf of our client, Outset Medical, Inc. (“**Outset**” or the “**Company**”), we submit this letter in response to comments from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) contained in its letter dated September 3, 2020 (the “**Comment Letter**”), relating to the above referenced Registration Statement on Form S-1 filed on August 21, 2020 (the “**Registration Statement**”). Concurrently with this letter, we are transmitting via EDGAR for filing with the Commission an amendment to the Registration Statement on Form S-1 (the “**Amendment No. 1**”). For the Staff’s reference, we are also providing to the Staff by overnight delivery copies of this letter as well as both a clean copy of the Amendment No. 1 and a copy marked to show all changes from the version filed with the Commission on August 21, 2020.

In this letter, we have recited the comment from the Staff in italicized, bold type and have followed the comment with the Company’s response in ordinary type. Except for the page references contained in the comments of the Staff, or as otherwise specifically indicated, page references herein correspond to the Amendment No. 1.

Registration Statement on Form S-1 filed August 21, 2020
15. Subsequent Events, page F-62

1. *Please disclose the specific date through which subsequent events were evaluated in accordance with ASC 855-10-50-1.*

Response: The Company respectfully acknowledges the Staff’s comment and has revised the disclosure on page F-62 of Amendment No. 1 to address this comment.

Sidley Austin (CA) LLP is a Delaware limited liability partnership doing business as Sidley Austin LLP and practicing in affiliation with other Sidley Austin partnerships.

SIDLEY

Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
September 9, 2020
Page 2

* * * *

SIDLEY

Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
September 9, 2020
Page 3

If you have questions with respect to Amendment No. 1 or the response set forth above, please direct the questions to me at (415) 772-1276 or frahmani@sidley.com.

Sincerely,

/s/ Frank F. Rahmani

Frank F. Rahmani
Sidley Austin LLP

cc: Leslie Trigg, President, Chief Executive Officer and Director
John L. Brottem, General Counsel
Rebecca Chambers, Chief Financial Officer
Robert A. Ryan, Sidley Austin LLP
Helen Theung, Sidley Austin LLP
Nathan Ajiashvili, Latham & Watkins LLP
Brian Cuneo, Latham & Watkins LLP