January 20, 2023

Daniel Reuvers Chief Executive Officer Tactile Systems Technology, Inc. 3701 Wayzata Blvd, Suite 300 Minneapolis, MN 55416

Technology, Inc.

Statement on Form S-3

2023

Re: Tactile Systems

Registration

Filed January 18,

File No. 333-269287

Dear Daniel Reuvers:

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 Jane

Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc:

Jonathan Zimmerman,

Esq.