

**Maxim Group LLC  
405 Lexington Avenue  
New York, New York 10174**

April 17, 2020

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Mr. Geoff Kruczek

**Re: Summit Wireless Technologies, Inc.  
Registration Statement on Form S-1  
File No: 333-237516**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended (the "**Securities Act**"), Maxim Group LLC, as representative of the underwriters, hereby joins the request of Summit Wireless Technologies, Inc. (the "**Company**") that the effective date of the above-referenced Registration Statement be accelerated so that it will become effective at **5:00 p.m. Eastern Time on Monday, April 20, 2020**, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations of the Commission under the Securities Act, please be advised that there will be distributed to each underwriter or dealer, who is reasonably anticipated to participate in the distribution of the securities in this offering, as many copies of the preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned confirms that it has complied with and will continue to comply with, and it has been informed or will be informed by participating dealers that they have complied with or will comply with, Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above-referenced issue.

Very truly yours,

**Maxim Group LLC**

By: /s/ Clifford A. Teller  
Name: Clifford A. Teller  
Title: Head of Investment Banking,  
Executive Managing Director

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