



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2024

Albert DaCosta  
CEO  
Paragon 28, Inc.  
14445 Grasslands Drive  
Englewood, CO 80112

**Re: Paragon 28, Inc.**  
**Amendment No. 1 to Form 10-K for the fiscal year ended December 31, 2023**

Dear Albert DaCosta:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services