



DIVISION OF  
CORPORATION FINANCE

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

December 13, 2011

Via E-mail

Bradley A. Cleveland  
Chief Executive Officer  
Proto Labs, Inc.  
5540 Pioneer Creek Drive  
Maple Plain, MN 55359

**Re: Proto Labs, Inc.  
Amendment No.3 to Registration Statement on Form S-1  
Filed October 26, 2011  
File No. 333-175745**

Dear Mr. Cleveland:

We have reviewed your supplemental response to our letter dated November 17, 2011 and have the following comment.

Note 15 – Segment and Geographic Information, page F-22

1. We have reviewed your letter dated December 5, 2011 and are unable to conclude that your presentation of one reportable segment complies with the guidance in ASC 280. The concerns expressed in our prior comment letters remain applicable. In your next amendment, please revise your financial statements and expand MD&A to provide a substantive and informative explanation of each segment's operating results.

You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or Al Pavot, Senior Staff Accountant, at (202) 551-3738 if you have questions regarding comments on the financial statements and related matters. Please contact Era Anagnosti, Staff Attorney, at (202) 551-3369 or Craig Slivka, Special Counsel, at (202) 551-3729 with any other questions.

Sincerely,

/s/ Craig E. Slivka, for

Pamela A. Long  
Assistant Director

Mr. Bradley A. Cleveland  
Proto Labs, Inc.  
December 13, 2011  
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cc: Via E-mail  
W. Morgan Burns, Esq.  
Faegre & Benson LLP