



DIVISION OF  
CORPORATION FINANCE

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

June 18, 2020

Laura A. Francis  
Chief Operating Officer & Chief Financial Officer  
SI-BONE, Inc.  
471 El Camino Real, Suite 101  
Santa Clara, CA 95050

**Re: SI-BONE, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed March 11, 2020**  
**File No. 001-38701**

Dear Ms. Francis:

We have completed our review of your filings. 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 Life Sciences