

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

November 3, 2022

Albert DaCosta Chief Executive Officer Paragon 28, Inc. 14445 Grasslands Drive Englewood, CO 80012

Re: Paragon 28, Inc.
Registration Statement on Form S-3
Filed November 1, 2022
File No. 333-268082

Dear Albert DaCosta:

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Ross McAloon, Esq.