

DIVISION OF CORPORATION FINANCE

May 20, 2019

Jeffrey Nugent Chief Executive Officer Sientra, Inc. 420 South Fairview Avenue, Suite 200 Santa Barbara, CA 93117

> Re: Sientra, Inc. Registration Statement on Form S-3 Filed May 8, 2019 File No. 333-231288

Dear Mr. Nugent:

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 Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance Office of Electronics and Machinery

cc: Michael S. Kagnoff, Esq.