



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2020

Maggie Yuen  
Chief Financial Officer  
Penumbra Inc.  
One Penumbra Place  
Alameda, CA 94502

**Re: Penumbra Inc.**  
**Annual Report on Form 10-K**  
**Filed February 26, 2020**  
**File No. 001-37557**

Dear Ms. Yuen:

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 Life Sciences