



DIVISION OF
CORPORATION FINANCE

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

October 16, 2017

Darryl Rawlings
Chief Executive Officer and President
Trupanion, Inc.
6100 4th Avenue S, Suite 200
Seattle, WA 98108

Re: Trupanion, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 15, 2017
File No. 001-36537

Dear Mr. Rawlings:

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 by the staff.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: James D. Evans, Esq.