



DIVISION OF  
CORPORATION FINANCE

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.