



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

DIVISION OF  
CORPORATION FINANCE

February 23, 2021

Via E-mail

Mr. Nick Tressler  
Chief Financial Officer  
Senseonics Holdings, Inc.  
20451 Seneca Meadows Parkway  
Germantown, MD 20876

**Re:   Senseonics Holdings, Inc.**  
**Form 10-Q for the quarterly period ended September 30, 2020**  
**Exhibit No. 10.1 Collaboration and Commercialization Agreement**  
**Filed November 9, 2020**  
**File No. 001-37717**

Dear Mr. Tressler:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance