



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2021

Jill Woodworth  
Chief Financial Officer  
Peloton Interactive, Inc.  
125 West 25th Street, 11th Floor  
New York, New York, 10001

**Re: Peloton Interactive, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2020**  
**File No. 001-39058**

Dear Ms. Woodworth:

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 Manufacturing