

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

October 28, 2024

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

Re: Penumbra, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2023

File No. 001-37557

Dear Maggie Yuen:

We have completed our review of your filings. 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 Industrial Applications and Services