



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2024

Daniel Schumacher  
Chief Financial Officer  
Proto Labs Inc  
5540 Pioneer Creek Drive  
Maple Plain, Minnesota 55359

**Re: Proto Labs Inc**  
**Form 10-K for the Year Ended December 31, 2023**  
**Form 8-K furnished November 1, 2024**  
**File No. 001-35435**

Dear Daniel Schumacher:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 8-K Furnished on November 1, 2024

Exhibit 99.1

Additional Third Quarter 2024 Hightlights

1. We note you disclosure of revenue per customer contact in your earnings release filings and investor presentations on your website which appears to be a metric. We further note references to and discussions of changes in this metric in your 10-Q and 10-K filings. In future filings, please provide the following disclosures for any metrics disclosed (refer to SEC Release No. 33-10751):
  - How the metric is calculated, including any estimates or assumptions underlying the metric or its calculation;
  - The reasons why the metric provides useful information to investors; and
  - How management uses the metric.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments,

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action or absence of action by the staff.

Please contact Melissa Gilmore at 202-551-3777 or Kevin Woody at 202-551-3629 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing