



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2025

Leigh Vosseller  
Executive Vice President, Chief Financial Officer and Treasurer  
TANDEM DIABETES CARE INC  
12400 High Bluff Drive  
San Diego, California 92130

**Re: TANDEM DIABETES CARE INC**  
**Form 10-K for the Year Ended December 31, 2024**  
**Form 8-K Filed April 30, 2025**  
**File No. 001-36189**

Dear Leigh Vosseller:

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