

Mail Stop 6010

June 5, 2007

Steven Kemper
Dexcom, Inc.
Chief Financial Officer
5555 Oberlin Drive
San Diego, CA 92121

RE: Dexcom, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed February 27, 2007
File No. 000-51222

Dear Mr. Kemper:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant