



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

September 11, 2009

Via U.S. Mail and Facsimile

John Lister
Vice President of Legal Affairs
DexCom, Inc.
6340 Sequence Drive
San Diego, CA 92121

Re: **DexCom, Inc.**
Form 10-K for the Year Ended December 31, 2008
File No. 000-51222

Dear Mr. Lister:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008 and related filings and do not, at this time, have any further comments.

Please contact Joe McCann at (202) 551-6262 or me at (202) 551-3635 with any questions.

Sincerely,

Tim Buchmiller
Senior Attorney