



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2022

Kevin R. Sayer  
President and Chief Executive Officer  
DEXCOM, INC.  
6340 Sequence Drive  
San Diego, California 92121

**Re: DEXCOM, INC.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed on February 14, 2022**  
**File No. 000-51222**

Dear Mr. Sayer:

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 Life Sciences