

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

August 6, 2010

Kevin P. Tully, C.G.A. Chief Financial Officer and Executive Vice President Insmed Incorporated 8720 Stony Point Parkway Richmond, Virginia 23235

Re: Insmed Incorporated

Form 10-K for Fiscal Year Ended December 31, 2009

Filed March 16, 2010

Definitive Proxy Statement Filed April 30, 2010

File No. 000-30739

Dear Mr. Tully:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler Assistant Director