



DIVISION OF
CORPORATION FINANCE

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

April 19, 2022

Wayde McMillan
Chief Financial Officer
INSULET CORPORATION
100 Nagog Park
Acton, Massachusetts 01720

Re: INSULET CORPORATION
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 24, 2022
File No. 001-33462

Dear Mr. McMillan:

We have completed our review of your filing. 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