



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

DIVISION OF  
CORPORATION FINANCE

December 17, 2019

Leigh Vosseller  
Chief Financial Officer  
Tandem Diabetes Care, Inc.  
11075 Roselle Street  
San Diego, CA 92121

**Re: Tandem Diabetes Care, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 26, 2019**  
**File No. 001-36189**

Dear Ms. Vosseller:

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