

June 26, 2025

Leigh Vosseller
Executive Vice President, Chief Financial Officer and Treasurer
TANDEM DIABETES CARE INC
12400 High Bluff Drive
San Diego, California 92130

Re: TANDEM DIABETES CARE INC
Form 10-K for the Year Ended December 31, 2024
Form 8-K Filed April 30, 2025
File No. 001-36189

Dear Leigh 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

Office of Industrial

Services

Corporation Finance

Applications and