

April 14, 2022

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

Re: INSULET CORPORATION  
Form 10-K for the  
Filed February 24,  
File No. 001-33462

Fiscal Year Ended December 31, 2021  
2022

Dear Mr. McMillan:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2021  
Consolidated Financial Statements, page 44

1. In future filings, please revise to separately disclose the amount of related party transactions on the face of the consolidated balance sheet and statement of income. Refer to Rule 4-08(k) of Regulation S-X.

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April 14, 2022  
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In closing, 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.

You may contact Jeanne Bennett at 202-551-3606 or Kristin Lochhead, Senior Staff Accountant, at 202-551-3664 with any questions.

FirstName LastNameWayde McMillan  
Comapany NameINSULET CORPORATION  
Corporation Finance  
April 14, 2022 Page 2  
Sciences  
FirstName LastName

Sincerely,  
Division of  
Office of Life