

DEXCOM INC  
Form 10-Q/A  
July 01, 2011  
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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

**FORM 10-Q/A**  
**(Amendment No. 1)**

x **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended March 31, 2011

.. **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from            to

Commission file number 000-51222

**DEXCOM, INC.**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**33-0857544**  
(I.R.S. Employer  
Identification No.)

**6340 Sequence Drive**

**San Diego, California**  
(Address of Principal Executive offices)

**92121**  
(Zip Code)

**Registrant's Telephone Number, including area code: (858) 200-0200**

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer, and smaller reporting company in Rule 12b-2 of the Exchange Act (Check one):

Large Accelerated Filer	<input type="checkbox"/>	Accelerated Filer	<input checked="" type="checkbox"/>
Non-Accelerated Filer	<input type="checkbox"/> (Do not check if a smaller reporting company)	Smaller Reporting Company	<input type="checkbox"/>

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

As of April 28, 2011, 62,400,466 shares of the Registrant's common stock were outstanding.

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**DexCom, Inc.**

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**Explanatory Note**

DexCom, Inc. (the *Company*) is filing this Amendment No. 1 to its Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2011 (the *Form 10-Q*) as an exhibit-only filing in response to comments received from the staff of the Securities and Exchange Commission regarding a request for confidential treatment of certain portions of Exhibit 10.26 originally filed with the Form 10-Q. This Amendment No. 1 to Quarterly Report on Form 10-Q/A (this *Amendment*) is being filed solely to re-file Exhibit 10.26 and to amend and restate the Exhibit Index included in the Form 10-Q. In addition, as required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended, new certifications by our principal executive officer and principal financial officer are filed as exhibits to this Amendment.

Except as described above, this Amendment does not reflect events occurring after the filing of the original Form 10-Q and no revisions are being made pursuant to this Amendment to the Company's financial statements or any other disclosure in the Form 10-Q.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

DEXCOM, INC.

(Registrant)

Dated: July 1, 2011

By: /s/ Terrance H. Gregg  
**Terrance H. Gregg,**

**Chief Executive Officer**

Dated: July 1, 2011

By: /s/ Jess Roper  
**Jess Roper,**

**Chief Financial Officer**

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Exhibit Number	Exhibit Description	Form	Incorporated by Reference		Provided Herewith
			File No.	Date of First Filing	
10.25	2005 Equity Incentive Plan, as amended.	10-Q		May 3, 2011	10.25
10.26	Amendment Number One to Non-Exclusive Distribution Agreement, between RGH Enterprises, Inc. and DexCom, Inc., date March 29, 2011.*				X
31.01	Certification of Chief Executive Officer Pursuant to Securities Exchange Act Rule 13a-14(a).	10-Q		May 3, 2011	31.01
31.02	Certification of Chief Financial Officer Pursuant to Securities Exchange Act Rule 13a-14(a).	10-Q		May 3, 2011	31.02
31.03	Certification of Chief Executive Officer Pursuant to Securities Exchange Act Rule 13a-14(a).				X
31.04	Certification of Chief Financial Officer Pursuant to Securities Exchange Act Rule 13a-14(a).				X
32.01	Certification of Chief Executive Officer Pursuant to 18 U.S.C. Section 1350 and Securities Exchange Act Rule 13a-14(b).	10-Q		May 3, 2011	32.01
32.02	Certification of Chief Financial Officer Pursuant to 18 U.S.C. Section 1350 and Securities Exchange Act Rule 13a-14(b).	10-Q		May 3, 2011	32.02

\* Portions of the agreement are subject to confidential treatment.