

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

August 11, 2010

James B. Bucher Vice President, Corporate Legal Affairs and Secretary Exelixis, Inc. 249 East Grand Ave. P.O. Box 511 South San Francisco, CA 94083

Re: Exelixis, Inc.

Form 10-K for the Fiscal Year Ended January 1, 2010

**Filed March 10, 2010** 

Schedule 14A filed April 13, 2010

File No. 000-30235

Dear Mr. Bucher:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler Assistant Director