Via Facsimile and U.S. Mail Mail Stop 6010

October 20, 2008

Frank Karbe Chief Financial Officer Exelixis, Inc. 249 East Grand Ave. P.O. Box 511 South San Francisco, CA 94083-0511

Re: Exelixis, Inc.

Form 10-K for the Fiscal Year Ended December 28, 2007

Filed February 25, 2008 File Number: 000-30235

Dear Mr. Karbe:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker Accounting Branch Chief