

Mail Stop 6010

September 6, 2006

Mr. Christian O. Henry
Vice President and Chief Financial Officer
Illumina, Inc.
9885 Towne Centre Drive
San Diego, CA 92121

RE: Illumina, Inc.
Form 10-K for the year ended January 1, 2006
File No. 0-30361

Dear Mr. Henry:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant