



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 5, 2009

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

**Re: Illumina, Inc**  
**Form 10-K for the Fiscal Year Ended December 30, 2007**  
**Filed February 26, 2008**  
**File No. 000-30361**

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,

Angela Crane  
Branch Chief