



DIVISION OF
CORPORATION FINANCE

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

July 19, 2010

Scott M. Davies
Senior Securities & Corporate Transactions Counsel
Illumina, Inc.
9885 Towne Centre Drive,
San Diego, CA 92121

Re: Illumina, Inc.
Form 10-K for the Fiscal Year Ended January 3, 2010
Filed February 26, 2010
File No. 000-30361

Dear Mr. Davies:

We have completed our limited review of your Annual Report on Form 10-K and do not have any further comments at this time. If you have any questions please contact Allicia Lam at (202) 551-3316.

Sincerely,

Russell Mancuso
Branch Chief