



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 8, 2016

Via E-mail

Kevin T. Conroy  
President and Chief Executive Officer  
Exact Sciences Corporation  
441 Charmany Drive  
Madison, WI  
53719

**Re: Exact Sciences Corporation  
Form 10-K  
Filed February 27, 2015  
File No. 001-35092**

Dear Mr. Conroy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Mark R. Busch, Esq.  
K&L Gates LLP