



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

DIVISION OF  
CORPORATION FINANCE

March 9, 2021

James Herriott  
Deputy General Counsel  
Exact Sciences Corporation  
5505 Endeavor Lane  
Madison, WI 53719

**Re: Exact Sciences Corporation  
Form 10-Q  
Exhibit No. 10.1  
Filed October 27, 2020  
File No. 001-35092**

Dear Mr. Herriott:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance