

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 21, 2007

Mr. William G. Harris  
SVP of Finance and CFO  
XenoPort, Inc.  
3410 Central Expressway  
Santa Clara, CA 95051

**Re: XenoPort, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 7, 2007**  
**File No. 000-51329**

Dear Mr. Harris:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief