



DIVISION OF
CORPORATION FINANCE

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

April 15, 2014

Via E-mail

Nancy H. Wojtas, Esq.
Cooley LLP
Five Palo Alto Square
3000 El Camino Real
Palo Alto, CA 94306

**Re: XenoPort, Inc.
Revised Preliminary Proxy Statement
Filed April 11, 2014
File No. 000-51329**

Dear Ms. Wojtas:

We have reviewed your filing and have the following comment.

Revised Preliminary Proxy Statement

1. It appears that the text of the bylaw proposed to be amended in Proposal 6 does not match the text of the proposal as submitted by Clinton Relational Opportunity Master Fund, L.P. Specifically, we understand that the following words should appear at the end of the last sentence of the resolution: “unanimously by the directors then in office.” Please advise or revise.

You may contact me at (202) 551-3619 with any questions. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions