



DIVISION OF
CORPORATION FINANCE

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

September 30, 2010

Ming Hsieh
President and Chief Executive Officer
Cogent, Inc.
639 North Rosemead Blvd.
Pasadena, California 91107

Re: Cogent, Inc.
Amended Schedule 14D-9
Filed on September 24, 2010
File No. 005-80576

Dear Mr. Hsieh:

We have reviewed your amended filing and have the following comments. Where prior comments are referenced, they refer to our letter dated September 20, 2010.

The Solicitation or Recommendation, page 8

Background, page 9

1. We note your response to prior comment 7. Please tell us whether the agreement between you and Company D provides that disclosure of subject information is permitted when required by federal securities laws. In addition, please revise your disclosure to explain why a transaction with Company D would have presented antitrust and other regulatory approval issues.

Voting and Tender Agreement, page 19

2. We note your response to prior comment 10. Please revise to discuss why your board concluded that the terms of the Voting and Tender Agreement did not limit its ability to consider, recommend, or accept a competing bid, or create a barrier to potential competing offers.

Additional Information, page 26

Appraisal Rights, page 28

3. We reissue prior comment 5 with respect to the first sentence of the second paragraph of this section.

Ming Hsieh
Cogent, Inc.
September 30, 2010
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If you have questions or comments please contact me at (202) 551-3428. If you require further assistance, you may contact Daniel F. Duchovny, Special Counsel, at (202) 551-3619. You may also contact us via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Evan S. Jacobson
Attorney-Advisor
Office of Mergers & Acquisitions

cc: Via Facsimile (858) 720-5125
Scott M. Stanton, Esq.
J. Nathan Jensen, Esq.
Morrison & Foerster LLP