



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

June 22, 2017

Via E-mail

Susan K. Barnes  
Executive Vice President, Chief Financial Officer  
and Principal Accounting Officer  
Pacific Biosciences of California, Inc.  
1305 O'Brien Drive  
Menlo Park, CA 94025

**Re: Pacific Biosciences of California, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 6, 2017  
File No. 001-34899**

Dear Ms. Barnes:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery