

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
May 28, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934
XOMA Ltd.**

File No. 000-14710 - CF# 24859

XOMA Ltd. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from an Exhibit to the Form 10-K filed on March 11, 2010.

Based on representations XOMA Ltd. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.36 through March 11, 2013

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Daniel Greenspan
Special Counsel