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

DIVISION OF
CORPORATION FINANCE

March 18, 2016

Keir D. Gumbs
Covington & Burling LLP
kgumbs@cov.com

Re: Illumina, Inc.
Incoming letter dated January 19, 2016

Dear Mr. Gumbs:

This is in response to your letters dated January 19, 2016 and February 5, 2016 concerning the shareholder proposal submitted to Illumina by James McRitchie and Myra K. Young. We also have received letters on the proponents' behalf dated January 20, 2016, January 25, 2016, February 3, 2016, February 5, 2016, February 7, 2016, February 16, 2016 and February 17, 2016. Copies of all of the correspondence on which this response is based will be made available on our website at http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Senior Special Counsel

Enclosure

cc: John Chevedden

FISMA & OMB Memorandum M-07-16

March 18, 2016

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Illumina, Inc.
Incoming letter dated January 19, 2016

The proposal requests that the board take the steps necessary so that each voting requirement in Illumina's charter and bylaws that calls for a greater than simple majority vote be eliminated and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary, this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws.

There appears to be some basis for your view that Illumina may exclude the proposal under rule 14a-8(i)(9). In our view, the proposal directly conflicts with management's proposal because a reasonable shareholder could not logically vote in favor of both proposals. Accordingly, we will not recommend enforcement action to the Commission if Illumina omits the proposal from its proxy materials in reliance on rule 14a-8(i)(9).

Sincerely,

Evan S. Jacobson
Special Counsel

DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matter under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the Company in support of its intention to exclude the proposals from the Company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes administered by the Commission, including argument as to whether or not activities proposed to be taken would be violative of the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversary procedure.

It is important to note that the staff's and Commission's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholders proposals in its proxy materials. Accordingly a discretionary determination not to recommend or take Commission enforcement action, does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the management omit the proposal from the company's proxy material.

JOHN CHEVEDDEN

FISMA & OMB Memorandum M-07-16

February 17, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 7 Rule 14a-8 Proposal
Illumina Inc. (ILMN)
Simple Majority Vote
James McRitchie

Ladies and Gentlemen:

This is in regard to the January 19, 2016 no-action request.

The company in effect claims that it should be able to totally block any rule 14a-8 proposal by simply asking shareholders to ratify a contradiction of the rule 14a-8 proposal.

However the company does not argue that shareholders can even oppose a company ballot item by submitting a rule 14a-8 proposal in contradiction to the company proposal.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2016 proxy.

Sincerely,

John Chevedden

cc: James McRitchie
Myra K. Young

Scott M. Davies <sdavies@illumina.com>

JOHN CHEVEDDEN

FISMA & OMB Memorandum M-07-16

February 16, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 6 Rule 14a-8 Proposal
Illumina Inc. (ILMN)
Simple Majority Vote
James McRitchie

Ladies and Gentlemen:

This is in regard to the January 19, 2016 no-action request.

The company is apparently seeking special consideration by redundantly broadcasting in every company submittal that the no action request is submitted by a named recognized as a former employee of the Securities and Exchange Commission.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2016 proxy.

Sincerely,

John Chevedden

cc: James McRitchie
Myra K. Young

Scott M. Davies <sdavies@illumina.com>

JOHN CHEVEDDEN

FISMA & OMB Memorandum M-07-16

February 7, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 5 Rule 14a-8 Proposal
Illumina Inc. (ILMN)
Simple Majority Vote
James McRitchie

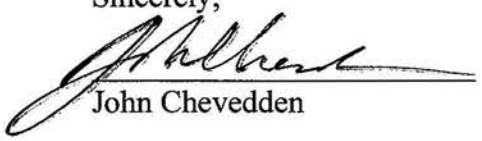
Ladies and Gentlemen:

This is in regard to the January 19, 2016 no-action request.

The company does not claim that it won race to submit this topic for the 2016 ballot.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2016 proxy.

Sincerely,



John Chevedden

cc: James McRitchie
Myra K. Young

Scott M. Davies <sdavies@illumina.com>

JOHN CHEVEDDEN

FISMA & OMB Memorandum M-07-16

February 5, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 4 Rule 14a-8 Proposal
Illumina Inc. (ILMN)
Simple Majority Vote
James McRitchie

Ladies and Gentlemen:

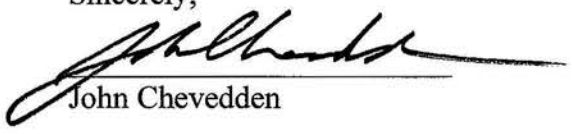
This is in regard to the January 19, 2016 no-action request.

The company apparently plans to keep shareholders in dark who read the 2016 definitive proxy statement on the reason that the company is spending $10s of thousands for a vote on whether or not to ratify the existing 67% barriers to making improvements in company corporate governance – to block a rule 14a-8 proposal on the same topic.

The company does not claim that shareholders would be expected to know that the company purpose was to block a rule 14a-8 proposal from coming to a vote.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2016 proxy.

Sincerely,



John Chevedden

cc: James McRitchie
Myra K. Young

Scott M. Davies <sdavies@illumina.com>

COVINGTON

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February 5, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: Shareholder Proposal Submitted to Illumina, Inc.

Ladies and Gentlemen:

We are writing to supplement a no-action request (the "*No-Action Request Letter*") that we submitted to the staff of the Division of Corporation Finance (the "*Staff*") on January 19, 2016, on behalf of Illumina, Inc., a Delaware corporation (the "*Company*"). In that letter we informed the Staff of the Company's plans to exclude from the proxy materials for its 2016 Annual Meeting of Stockholders (the "*2016 Annual Meeting*") a stockholder proposal (the "*Shareholder Proposal*") received by the Company on December 7, 2015 from John Chevedden (the "*Proponent*"). For the reasons set forth below and in the Company's No-Action Request Letter, the Company intends to exclude the Shareholder Proposal from its proxy materials for the 2016 Annual Meeting in reliance on Rule 14a-8(i)(9) under the Securities Exchange Act of 1934. Rule 14a-8(i)(9) applies because the Shareholder Proposal directly conflicts with a Company proposal to be submitted to a shareholder vote at the same meeting, and therefore a reasonable shareholder could not logically vote in favor of both proposals.

As referenced in the No-Action Request Letter, the Company's board of directors (the "*Board*") met on January 28, 2016, to approve a proposal (the "*Company Proposal*") to seek shareholder ratification of the retention of certain provisions of the Company's Certificate of Incorporation and Bylaws that require a vote of 66 2/3% of the Company's outstanding common stock in order to take certain actions (the "*supermajority provisions*"). The Company is supplementing the No-Action Request Letter to inform the Staff that on January 28, 2016, the Company's Board approved the Company Proposal to be submitted to shareholder vote at the 2016 Annual Meeting. A copy of the Company Proposal is attached hereto as Exhibit A.

The Company Proposal seeks stockholder ratification of the retention of certain provisions of the Company's Certificate of Incorporation and Bylaws that require a vote of 66 2/3% of the Company's outstanding stock in order to take certain actions. The following is a summary of the supermajority provisions contained in the Company's Certificate of Incorporation and Bylaws:

(1) Article IX of the Certificate of Incorporation, which relates to cumulative voting, the number of classes of directors, and the requirement of written ballots to elect directors.

(2) Article X of the Certificate of Incorporation, which relates to the power of the Board to amend or repeal the Bylaws.

(3) Article XII of the Certificate of Incorporation, which relates to the ability of the Company to convene shareholder meetings outside of Delaware and to keep the books of corporation outside of Delaware.

(4) Section 2.3 of the Bylaws, which gives the Board the ability to call special meetings of the shareholders at any time and for any purpose.

(5) Section 2.4 of the Bylaws, which sets out specific procedures for the provisions of notice of meetings of shareholders.

(6) Section 2.8 of the Bylaws, which relates to the ability of shareholders to vote, including by proxy.

(7) Section 2.10 of the Bylaws, which establishes procedures for setting a record date and providing a default record date, including with respect to shareholders acting by written consent.

(8) Section 3.2 of the Bylaws, which relates to setting the number of directors, the size and term of the classes of directors, and defining each directors' term of office.

The Company currently plans to submit these provisions to stockholders for ratification at the 2016 Annual Meeting.

As discussed in the No-Action Request Letter, the Shareholder Proposal requests that the Company's Board take the steps necessary to replace each supermajority provision contained in the Company's charter documents with a simple majority provision. The Shareholder Proposal directly conflicts with the Company Proposal because the Proponent's request to eliminate the supermajority provisions from the Company's Certificate of Incorporation and Bylaws and subsequently amend those provisions to require a majority of votes cast or simple majority directly conflicts with the Company Proposal seeking ratification of the supermajority provisions of the Company's Certificate of Incorporation and Bylaws. The Company's shareholders could not logically vote for the Shareholder Proposal and the Company Proposal. Additionally, an affirmative vote on both the Shareholder Proposal and the Company Proposal would result in exactly the kind of conflict that Rule 14a-8(i)(9) was designed to prevent.

The Staff has previously agreed with companies that management proposals to retain an existing governance feature that is the subject of a shareholder proposal presents a conflict within the meaning of Rule 14a-8(i)(9). For example, in *Herley Industries, Inc.*, (November 20, 2007) the SEC agreed with Herley that it could rely on Rule 14a-8(i)(9) to exclude a shareholder proposal that sought to amend the bylaws to provide for a majority vote standard for the election

of directors. Herley's arguments in that letter were predicated on the fact that Herley intended to submit for stockholder approval at the annual meeting a proposal to amend its bylaws to maintain the plurality vote standard then in place and to add a director resignation policy.

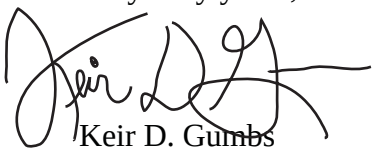
Similarly, in *Bureau of National Affairs* (February 21, 1995), the Staff took the position that the company could rely on Rule 14a-8(i)(9) to exclude from its proxy materials a shareholder proposal requesting that the board retain a qualified independent advisor for the purpose of soliciting offers to acquire the company by sale or merger and promptly take action on the resulting offers consistent with its responsibilities under applicable law. As noted previously, the company's arguments in *Bureau of National Affairs* under Rule 14a-8(i)(9) were based on the fact that a matter to be voted on at the upcoming shareholders' meeting consisted of a proposal sponsored by management that the board of directors neither retain any broker or financial advisor for the purpose of soliciting offers to acquire the company by sale or merger nor otherwise actively solicit such offers. Noting that the two proposals presented alternative decisions for shareholders and that submitting both to a vote could provide inconsistent and ambiguous results, the Staff granted no-action relief under Rule 14a-8(i)(9). As was the case in both *Herley* and *Bureau of National Affairs*, it would be impossible for a shareholder to logically vote for the Company Proposal and the Shareholder Proposal at the 2016 Annual Meeting: a vote for the Shareholder Proposal would be tantamount to a vote against the Company Proposal and vice versa.

Accordingly, inclusion of both the Shareholder Proposal and the Company Proposal in the 2016 proxy materials would present alternative and conflicting decisions to the Company's shareholders and would create a conflict if both proposals were approved. Therefore, on behalf of the Company, we respectfully request that the Staff concur that the Company may exclude the Shareholder Proposal under Rule 14a-8(i)(9).

* * * * *

The Company anticipates that the 2016 Proxy Materials will be finalized for distribution on or about March 15, 2016. Accordingly, we would appreciate it greatly if the Staff could review and respond to this no-action request by March 12, 2016. If the Staff disagrees with the Company's view that it can omit the Shareholder Proposal, the Company requests the opportunity to confer with the Staff prior to the final determination of the Staff's position. If the Staff has any questions regarding this request or requires additional information, please contact me at (202) 662-5500, or in my absence, Reid S. Hooper, at (202) 662-5984.

Very truly yours,



Keir D. Gumbs

cc: Scott M. Davies
Sr. Director, Legal - Corporate and Commercial

John D. Chevedden

Exhibit A

Company Proposal

RATIFICATION OF SUPERMAJORITY VOTING PROVISIONS

Introduction

The Board of Directors is seeking shareholder ratification of the retention of certain provisions of the Company's Articles of Incorporation that require a vote of 66 2/3% of the company's outstanding stock in order to take certain actions (the "Supermajority Provisions"). The following is a summary of the Supermajority Provisions:

- Article IX of the Articles of Incorporation, which relates to cumulative voting, the number and classes of directors, and the requirement of written ballots to elect directors.

- Article X of the Articles of Incorporation, which relates to the power of the Board of Directors to amend or repeal the Bylaws.

- Article XII of the Articles of Incorporation, which relates to the ability of the Company to convene shareholder meetings outside of Delaware and to keep the books of the corporation outside of Delaware.

- Section 2.3 of the Bylaws, which gives the Board of Directors the ability to call special meetings of the shareholders at any time and for any purpose.

- Section 2.4 of the Bylaws, which sets out specific procedures for the provision of notice of meetings of shareholders.

- Section 2.8 of the Bylaws, which relates to the ability of shareholders to vote, including by proxy.

- Section 2.10 of the Bylaws, which establishes procedures for setting a record date and providing a default record date, including with respect to shareholders acting by written consent.

- Section 3.2 of the Bylaws, which relates to setting the number of directors, the size and term of the classes of directors, and defining each directors' term of office.

The Board of Directors is submitting these provisions to shareholders for ratification at the annual meeting.

Purpose of the Supermajority Provisions

Require Broad Shareholder Support for Key Actions

The existing requirements are sound corporate governance principles as they require that any significant changes on the topics listed above are made with broad shareholder

support. With respect to the most fundamental aspects of the Company, these requirements ensure shareholders are not subject to the whims of a few large shareholders. Indeed, by requiring the support of a supermajority in order to take these actions, the Company ensures that changes to our corporate structure truly reflect the shareholders as a group.

This prudent approach to shareholder votes on significant corporate changes is common - many publicly-traded companies also require supermajority votes to take crucial actions.

Protect Minority Shareholders

Simple majority votes allow relatively few, large shareholders to dominate more numerous but smaller shareholders. Those large shareholders could act either unwisely or in outright self-interest if they go unchecked by higher vote requirements. Supermajority requirements demand consensus across many shareholders and protect small shareholders from being overwhelmed by large shareholders.

Furthermore, the Bylaws require only that the holders of a majority of stock be present at a meeting in order to transact the business of the Company - without these provisions, a simple majority of *that* majority - i.e., 25.1% of all outstanding shares - could impose radical changes on the company's structure and functionality.

The Board of Directors has a fiduciary duty to pursue the best interests of all shareholders. By reserving certain fundamental functions for supermajority votes, these provisions insulate the Company from self-interested or misguided votes by a minority of shareholders holding a majority of shares present.

Promote Long-Term Corporate Management

Robust vote requirements enable shareholders, the Board, and third parties to make long-term plans and investments in the Company. Although changes to these provisions may be appropriate over time, by requiring a supermajority to make changes the Company ensures that such changes will not be sudden, nor will they be quickly reversed. Although this permanence is not necessary for all aspects of the Company's structure and governance, it is beneficial and appropriate for these elements.

Limited Scope

The Board of Directors recognizes that a simple majority vote is appropriate for many shareholder actions. The Company does not require more than a simple majority unless it is appropriate and necessary to protect the interests of small shareholders. By requiring a supermajority vote only in these limited circumstances, the Company can empower shareholders to take many actions by a simple majority while ensuring that changes to certain sensitive provisions occur if and only if there is a broad consensus among shareholders that such changes are beneficial. The existing provisions allow

shareholders the power to make changes to the Company's governing documents without concentrating that power in the hands of only the largest shareholders.

The Board of Directors regularly considers corporate governance developments and best practices, and discusses whether any changes are appropriate.

Vote Required for Approval

The affirmative vote of a simple majority of the votes cast at the Annual Meeting is required to ratify the Supermajority Provisions.

This is an advisory vote. If a majority of votes cast are in favor of the Supermajority Provisions, the Board will retain such provisions. If this proposal does not receive a majority of votes cast, the Board of Directors will evaluate whether to propose changes to the Supermajority Provisions. In response to either outcome, the Board of Directors will retain ultimate discretion with respect to whether to take action, the timing of any such action, and whether to maintain the status quo.

THE BOARD UNANIMOUSLY RECOMMENDS THAT SHAREHOLDERS VOTE "FOR" THE PROPOSAL TO RATIFY THE SUPERMAJORITY PROVISIONS. PROXIES VALIDLY RECEIVED BY THE COMPANY WILL BE SO VOTED UNLESS SHAREHOLDERS SPECIFY OTHERWISE IN THEIR PROXIES.

JOHN CHEVEDDEN

FISMA & OMB Memorandum M-07-16

February 3, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 3 Rule 14a-8 Proposal
Illumina Inc. (ILMN)
Simple Majority Vote
James McRitchie

Ladies and Gentlemen:

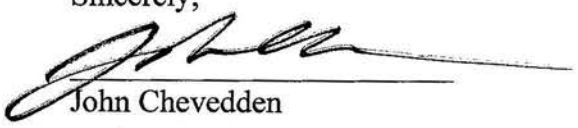
This is in regard to the January 19, 2016 no-action request.

In addition to the below negatives, the company has apparently failed to take the promised January 28, 2016 action.

The company apparently waited until the last minute to file its unique no action request – and then based its unique no action request on a potential future event during the busiest time in the no action process.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2016 proxy.

Sincerely,



John Chevedden

cc: James McRitchie
Myra K. Young

Scott M. Davies <sdavies@illumina.com>

JOHN CHEVEDDEN

FISMA & OMB Memorandum M-07-16

January 25, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 2 Rule 14a-8 Proposal
Illumina Inc. (ILMN)
Simple Majority Vote
James McRitchie

Ladies and Gentlemen:

This is in regard to the January 19, 2016 no-action request.

The company apparently waited until the last minute to file its unique no action request – and then based its unique no action request on a potential future event during the busiest time in the no action process.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2016 proxy.

Sincerely,

John Chevedden

cc: James McRitchie
Myra K. Young

Scott M. Davies <sdavies@illumina.com>

JOHN CHEVEDDEN

FISMA & OMB Memorandum M-07-16

January 20, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 1 Rule 14a-8 Proposal
Illumina Inc. (ILMN)
Simple Majority Vote
James McRitchie

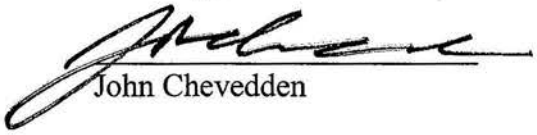
Ladies and Gentlemen:

This is in regard to the January 19, 2016 no-action request.

Implicit in the company argument is the concept that henceforth any rule 14a-8 governance proposal topic, that often obtains a majority vote, might be kept off the ballot by simply asking shareholders to ratify the opposite of the rule 14a-8 proposal.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2016 proxy.

Sincerely,



John Chevedden

cc: James McRitchie
Myra K. Young

Scott M. Davies <sdavies@illumina.com>

[ILMN: Rule 14a-8 Proposal, December 7, 2015]

Proposal [4] – Simple Majority Vote

RESOLVED, Shareholders request that our board take the steps necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws.

Shareowners are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements, the target of this proposal, have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to "What Matters in Corporate Governance" by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy's. The proponents of these proposals included Ray T. Chevedden and William Steiner.

Currently a 1%-minority can frustrate the will of our 66%-shareholder majority. In other words a 1%-minority could have the power to prevent shareholders from improving our corporate governance – for instance to transition to one-year terms for directors to replace our company's insular 3-year terms.

Please vote to enhance shareholder value:

Simple Majority Vote – Proposal [4]

COVINGTON

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January 19, 2016

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: Shareholder Proposal to Illumina, Inc.

Ladies and Gentlemen:

This letter and the enclosed materials are submitted on behalf of Illumina, Inc., a Delaware corporation (the "*Company*"), to request confirmation from the staff of the Division of Corporation Finance (the "*Staff*") that it will not recommend enforcement action to the U.S. Securities and Exchange Commission (the "*Commission*") if the Company excludes the shareholder proposal described herein (the "*Shareholder Proposal*") submitted by John Chevedden (the "*Proponent*") from the proxy materials for its 2016 Annual Meeting of Stockholders (the "2016 *Annual Meeting*"). For the reasons set forth below, the Company intends to exclude the Shareholder Proposal from its proxy materials for the 2016 Annual Meeting in reliance on Rule 14a-8(i)(9) under the Securities Exchange Act of 1934 because the Shareholder Proposal directly conflicts with the Company Proposal to be submitted to a shareholder vote at the same meeting, and therefore a reasonable shareholder could not logically vote in favor of both proposals.

In accordance with Staff Legal Bulletin No. 14D (Nov. 7, 2008), we are emailing this letter to the Staff at shareholderproposals@sec.gov. In accordance with Rule 14a-8(j), we are simultaneously sending a copy of this letter and the exhibits thereto to the Proponent as notice of the Company's intent to omit the Shareholder Proposal from its 2016 proxy materials. Likewise, we take this opportunity to inform the Proponent that if the Proponent elects to submit any correspondence to the Commission or the Staff with respect to the Shareholder Proposal, a copy of that correspondence should be provided concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and Staff Legal Bulletin No. 14B (Sept. 15, 2004).

THE SHAREHOLDER PROPOSAL

The Shareholder Proposal states:

> "Shareholders request that our board take the steps necessary to eliminate each shareholder voting requirement in our charter and bylaws that calls for a greater than simple majority vote. The standard shall be changed to require a majority of the votes cast for and against such proposals. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws."

A copy of the Shareholder Proposal and the cover letter to the Shareholder Proposal are attached hereto as Exhibit A. A copy of all correspondence between the Company and the Proponent is attached as Exhibit B.

BASIS FOR EXCLUSION

We respectfully request that the Staff concur in our view that the Shareholder Proposal may be excluded pursuant to Rule 14a-8(i)(9), which provides that a shareholder proposal may be omitted from a company's proxy materials if the proposal "directly conflicts with one of the company's own proposals submitted to shareholders at the same meeting." The Company notes that its board of directors (the "*Board*") is scheduled to meet on January 28, 2016, to approve a proposal (the "*Company Proposal*") to seek shareholder ratification of the retention of certain provisions of the Company's Articles of Incorporation and Bylaws that require a vote of 66 2/3% of the Company's outstanding common stock in order to take certain actions (the "*supermajority provisions*"). If approved by the Board, the Company Proposal will be submitted to shareholder vote at the 2016 Shareholder Meeting. Due to the timing constraints imposed by Rule 14a-8(j), the Company Proposal was not approved by the deadline for the submission of this no-action request, however, the Company will supplement this letter with confirmation that the Board has approved the Company Proposal following its meeting on January 28, 2016.

The Shareholder Proposal directly conflicts with the Company Proposal because the Proponent's request to eliminate the supermajority provisions from the Company's Articles of Incorporation and Bylaws and subsequently amend those provisions to require a majority of votes cast or simple majority ("*simple majority provisions*") directly conflicts with the Company Proposal seeking ratification of the supermajority provisions of the Company's Articles of Incorporation and Bylaws. The Company's shareholders could not logically vote for the Shareholder Proposal and the Company Proposal. Additionally, an affirmative vote on both the Shareholder Proposal and the Company Proposal would result in exactly the kind of conflict that Rule 14a-8(i)(9) was designed to prevent.

ANALYSIS

The Shareholder Proposal may be excluded under Rule 14a-8(i)(9) because it directly conflicts with the Company Proposal to be submitted to stockholders at the 2016 Annual Meeting.

Pursuant to Rule 14a-8(i)(9), the Company may exclude the Shareholder Proposal from the proxy materials for the 2016 Annual Meeting because the Shareholder Proposal directly conflicts with the Company Proposal. As the Commission noted when it amended Rule 14a-8(i)(9), it did "not intend to imply that proposals must be identical in scope or focus for the exclusion to be available." *See* Exchange Act Release no. 40018, n.27. Rather, Rule 14a-8(i)(9) permits exclusion of a proposal where presenting the shareholder proposal and a company's proposal at the same shareholder meeting would present alternative (but not necessarily identical) decisions for the company's shareholders and would create the potential for inconsistent or conflicting results were both proposals to be approved. *See Equinix Inc.* (March 17, 2011). As has been noted, this includes instances where the company proposal sought to do the exact opposite as the shareholder proposal.[1]

According to the recent Staff Legal Bulletin No. 14H (Oct. 22, 2015)("*SLB 14H*"), whether a shareholder proposal is excludable under Rule 14a-8(i)(9) should focus on whether there is a direct conflict between the management and shareholder proposals:

> After reviewing the history of Rule 14a-8(i)(9) and based on our understanding of the rule's intended purpose, we believe that any assessment of whether a proposal is excludable under this basis should focus on whether there is a direct conflict between the management and shareholder proposals. For this purpose, we believe that a direct conflict would exist if a reasonable shareholder could not logically vote in favor of both proposals, i.e., a vote for one proposal is tantamount to a vote against the other proposal. While this articulation may be a higher burden for some companies seeking to exclude a proposal to meet than had been the case under our previous formulation, we believe it is most consistent with the history of the rule and more appropriately focuses on whether a reasonable shareholder could vote favorably on both proposals or whether they are, in essence, mutually exclusive proposal

[1] *See, e.g., Alliance World Dollar Government Fund, Inc.* (Oct. 19, 2006) (allowing exclusion under Rule 14a-8(i)(9) of a shareholder proposal seeking to have the fund merge with another specified fund, which conflicted with the company's plans to solicit approval of a merger agreement with a fund that was different than the fund specified by the shareholder proposal); *Pacific First Financial Corporation* (Sept. 25, 1989) (allowing exclusion under Rule 14a-8(c)(9) of a shareholder proposal that requested that the company "take all lawful and necessary steps to cancel the Agreement and Plan of Merger providing for the acquisition of the Company," which conflicted with the company's plans to solicit approval of a merger agreement).

We believe that this statement accurately captures the instant facts: a vote for the Shareholder Proposal is tantamount to a vote against the Company Proposal and *vice versa*.

The Staff provided examples in SLB 14H of situations in which a reasonable shareholder could not logically vote for both proposals. For example, proposals would directly conflict where a company seeks shareholder approval of a merger, and a shareholder proposal asks shareholders to vote against the merger. Similarly, a shareholder proposal that asks for separation of the company's chairman and CEO would directly conflict with a management proposal seeking approval of a bylaw provision requiring the CEO to be the chair at all times. As is the case in each of those examples, a shareholder cannot logically vote for a proposal to ratify supermajority provisions and also vote for a proposal to eliminate those same provisions.

The Shareholder Proposal requests that the Company's Board take the steps necessary to replace each supermajority provision of the Company's Articles of Incorporation and Bylaws with a simple majority provision. The Company's Articles of Incorporation and Bylaws currently include the following provisions that would be implicated by the Shareholder Proposal:

(1) Article IX of the Articles of Incorporation, which relates to cumulative voting, the number of classes of directors, and the requirement of written ballots to elect directors.

(2) Article X of the Articles of Incorporation, which relates to the power of the Board to amend or repeal the Bylaws.

(3) Article XII of the Articles of Incorporation, which relates to the ability of the Company to convene shareholder meetings outside of Delaware and to keep the books of corporation outside of Delaware.

(4) Section 2.3 of the Bylaws, which gives the Board the ability to call special meetings of the shareholders at any time and for any purpose.

(5) Section 2.4 of the Bylaws, which sets out specific procedures for the provisions of notice of meetings of shareholders.

(6) Section 2.8 of the Bylaws, which relates to the ability of shareholders to vote, including by proxy.

(7) Section 2.10 of the Bylaws, which establishes procedures for setting a record date and providing a default record date, including with respect to shareholders acting by written consent.

(8) Section 3.2 of the Bylaws, which relates to setting the number of directors, the size and term of the classes of directors, and defining each directors' term of office.

Contrary to the Shareholder Proposal, the Company Proposal seeks ratification of the supermajority provisions of the Company's Articles of Incorporation and Bylaws. Given the direct conflict between the two proposals, the Shareholder Proposal and the Company Proposal

could not both be fully implemented and a reasonable shareholder could not logically vote for both proposals.

The Staff has stated consistently that where a shareholder proposal and a company proposal present alternative and conflicting decisions for shareholders, the shareholder proposal may be excluded under Rule 14a-8(i)(9). *See Fluor Corporation* (Jan. 25, 2011) (concurring with the exclusion of a proposal requesting that the company adopt simple majority voting when the company indicated that it planned to submit a proposal to amend its bylaws and certificate of incorporation to reduce supermajority voting requirements to a majority of shares outstanding standard); *AT&T Inc.* (Feb. 23, 2007) (concurring with the exclusion of a proposal seeking to amend the company's bylaws to require shareholder ratification of any existing or future severance agreement with a senior executive as conflicting with a company proposal for a bylaw amendment limited to shareholder ratification of future severance agreements); *AOL Time Warner Inc.* (Mar. 3, 2003) (concurring with the exclusion of a proposal requesting the prohibition of future stock options to senior executives where the company was presenting a proposal seeking approval of its stock option plan); and *Mattel, Inc.* (Mar. 4, 1999) (concurring with the exclusion of a proposal requesting the discontinuance of among other things, bonuses for top management, where the company was presenting a proposal seeking approval of its long-term incentive compensation plan, which provided for the payment of bonuses to members of management).

Although we believe that such a fact pattern is entirely consistent with the new guidance included in SLB 14H, we recognize that the Staff has not had many occasions to consider whether a shareholder proposal could be excluded under Rule 14a-8(i)(9) on the basis that the company at issue plans to submit a proposal to retain a governance feature that the shareholder seeks to amend. It is not, however, unprecedented. The Staff has previously agreed with companies that management proposals to retain an existing governance feature that is the subject of a shareholder proposal presents a conflict within the meaning of Rule 14a-8(i)(9). For example, in *Herley Industries, Inc.*, (November 20, 2007) the SEC agreed with Herley that it could rely on Rule 14a-8(i)(9) to exclude a shareholder proposal that sought to amend the bylaws to provide for a majority vote standard for the election of directors. Herley's arguments in that letter were predicated on the fact that Herley intended to submit for stockholder approval at the annual meeting a proposal to amend its bylaws to maintain the plurality vote standard then in place and to add a director resignation policy.

Similarly, in *Bureau of National Affairs* (February 21, 1995), the Staff took the position that the company could rely on Rule 14a-8(i)(9) to exclude from its proxy materials a shareholder proposal requesting that the board retain a qualified independent advisor for the purpose of soliciting offers to acquire the company by sale or merger and promptly take action on the resulting offers consistent with its responsibilities under applicable law. Notably, the company's arguments under Rule 14a-8(i)(9) were based on the fact that a matter to be voted on at the upcoming shareholders' meeting consisted of a proposal sponsored by management that the board of directors neither retain any broker or financial advisor for the purpose of soliciting offers to acquire the company by sale or merger nor otherwise actively solicit such offers. Noting that the two proposals presented alternative decisions for shareholders and that submitting both to a vote could provide inconsistent and ambiguous results, the Staff granted no-action relief

under Rule 14a-8(i)(9). The Staff's decision in *Bureau of National Affairs* is especially noteworthy, because like the instant facts, the management proposal at issue was an advisory vote to refrain from taking the action proposed by the shareholder proposal. As was the case then, it would be impossible for a shareholder to logically vote for the Company Proposal and the Shareholder Proposal.

Consistent with the precedent cited above, because the Company Proposal and the Shareholder Proposal seek to take mutually exclusive approaches to the retention of the supermajority provisions, presenting both proposals in the 2016 proxy materials would result in conflicting mandates for the Board. For example, the Shareholder Proposal and the Company Proposal could both receive sufficient votes to be adopted. The Board would not know whether to seek amendments to the Articles of Incorporation and Bylaws that comport with the voting threshold requested by the Proponent or retain the voting thresholds in the Company's Articles of Incorporation and Bylaws as laid out in the Company Proposal.

Accordingly, inclusion of both the Shareholder Proposal and the Company Proposal in the 2016 proxy materials would present alternative and conflicting decisions to the Company's shareholders and would create a conflict if both proposals were approved. These potential issues are the very concerns the exclusion under Rule 14a-8(i)(9) was designed to address.

CONCLUSION

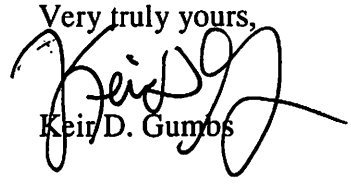
Based on the foregoing facts and analysis, on behalf of the Company, we respectfully request that the Staff concur that the Company may exclude the Proposal under Rule 14a-8(i)(9).

* * * * *

The Company anticipates that the 2016 Proxy Materials will be finalized for distribution on or about March 15, 2016. Accordingly, we would appreciate it greatly if the Staff could review and respond to this no-action request by March 12, 2016.

If the Staff disagrees with the Company's view that it can omit the Proposal, the Company requests the opportunity to confer with the Staff prior to the final determination of the Staff's position. If the Staff has any questions regarding this request or requires additional information, please contact me at (202) 662-5500, or in my absence, Reid S. Hooper, at (202) 662-5984.

Very truly yours,



Keir D. Gumbs

cc: Scott M. Davies
Sr. Director, Legal - Corporate and Commercial

Exhibit A

Cover Letter and Proposal

Mr. Charles E. Dadswell <cdadswell@illumina.com>, Secretary
Illumina Inc. (ILMN)
5200 Illumina Way
San Diego, CA 92122
PH: 858-202-4500
FX: 858-202-4766

Dear Corporate Secretary,

We are pleased to be shareholders in Illumina Inc. (ILMN) and appreciate the leadership our company has shown. However, we also believe Illumina has unrealized potential that can be unlocked through low or no cost corporate governance reform.

We are submitting a shareholder proposal for a vote at the next annual shareholder meeting. The proposal meets all Rule 14a-8 requirements, including the continuous ownership of the required stock value for over a year and we pledge to continue to hold the required amount of stock until after the date of the next shareholder meeting. Our submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

This letter confirms that we are delegating John Chevedden to act as our agent regarding this Rule 14a-8 proposal, including its submission, negotiations and/or modification, and presentation at the forthcoming shareholder meeting. Please direct all future communications regarding my rule 14a-8 proposal to John Chevedden (***FISMA & OMB Memorandum M-07-16*** ***FISMA & OMB Memorandum M-07-16*** to facilitate prompt communication. Please identify James McRitchie and Myra K. Young as the proponents of the proposal exclusively.

Your consideration and the consideration of the Board of Directors is appreciated in responding to this proposal. Please acknowledge receipt of our proposal promptly by email to ***FISMA & OMB Memorandum M-07-16*** ***FISMA & OMB Memorandum M-07-16***

Sincerely,

J. McRitchie	December 7, 2015
James McRitchie	Date
Myra K. Young	December 7, 2015
Myra K. Young	Date

cc: Scott M. Davies <sdavies@illumina.com>
Sr. Director, Legal – Corporate and Commercial
PH: 858.882.6813
C: 858.345.7883
FX: 858.202.4599
cc: John Chevedden

[ILMN: Rule 14a-8 Proposal, December 7, 2015]

Proposal [4] – Simple Majority Vote

RESOLVED, Shareholders request that our board take the steps necessary so that each voting requirement in our charter and bylaws that calls for a greater than simple majority vote be eliminated, and replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws.

Shareowners are willing to pay a premium for shares of companies that have excellent corporate governance. Supermajority voting requirements, the target of this proposal, have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to "What Matters in Corporate Governance" by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements are used to block initiatives supported by most shareowners but opposed by a status quo management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy's. The proponents of these proposals included Ray T. Chevedden and William Steiner.

Currently a 1%-minority can frustrate the will of our 66%-shareholder majority. In other words a 1%-minority could have the power to prevent shareholders from improving our corporate governance – for instance to transition to one-year terms for directors to replace our company's insular 3-year terms.

Please vote to enhance shareholder value:

Simple Majority Vote – Proposal [4]

Notes:
James McRitchie and Myra K. Young, ***FISMA & OMB Memorandum M-07-16*** sponsored this proposal.

Please note that the title of the proposal is part of the proposal. The title is intended for publication.

If the company thinks that any part of the above proposal, other than the first line in brackets, can be omitted from proxy publication based on its own discretion, please obtain a written agreement from the proponent.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email

FISMA & OMB Memorandum M-07-16

Exhibit B

Correspondence with Proponent

Illumina

Illumina, Inc.
5200 Illumina Way
San Diego, CA 92122
tel 858.202.4500
fax 858.202.4545
www.illumina.com

December 8, 2015

BY CERTIFIED MAIL AND ELECTRONIC MAIL

James McRitchie and Myra K. Young

FISMA & OMB Memorandum M-07-16

John Chevedden

FISMA & OMB Memorandum M-07-16

Re: Notification of Deficiency under Rule 14a-8

Dear Mr. McRitchie, Ms. Young, and Mr. Chevedden:

On December 7, 2015, we received via e-mail, a letter from you, dated December 7, 2015, requesting that Illumina, Inc. (the "Company") include your shareholder proposal (the "Proposal") in the Company's proxy materials for its 2016 annual meeting of shareholders (the "Annual Meeting").

Based on a review of our records and of the information provided by you, we have been unable to conclude that the Proposal meets the minimum ownership requirements of Rule 14a-8 under the Securities Exchange Act of 1934 ("Rule 14a-8") for inclusion in the Company's proxy materials. The purpose of this notice is to bring these deficiencies to your attention and to provide you with an opportunity to correct them. The failure to correct these deficiencies within 14 days following your receipt of this letter will entitle the Company to exclude the Proposal from its proxy materials for the Annual Meeting.

In order to be eligible to include a proposal in the proxy materials for the Annual Meeting, Rule 14a-8 requires that a shareholder have continuously held at least $2,000 in market value or 1% of the Company's common stock for at least one year as of the date that the proposal is submitted. In addition, a shareholder must continue to hold those securities through the date of the meeting and must so indicate to the Company.

Rule 14a-8(b)(2)(i) provides that a shareholder who is not a registered owner of company stock must provide proof of ownership by submitting a written statement "from the 'record holder' of the securities (usually a broker or bank)," verifying that, at the time the proposal was submitted, the shareholder held the required amount of securities continuously for at least one year. You have not provided this required information to us.

To remedy this deficiency, you must submit proof of your ownership of the minimum amount of Company securities required by Rule 14a-8(b) as of the date that you submitted the Proposal. As explained in Rule 14a-8(b), proof may be in the form of:

- a written statement from the "record" holder of the shares (usually a broker or bank) verifying that, at the time you submitted the Proposal, you continuously held the shares for at least one year. An account statement from your broker or bank will not satisfy this requirement.

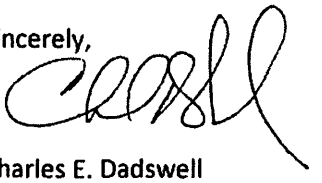
- if you have filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 and/or Form 5, or amendments to those documents or updated forms, reflecting your ownership of the shares as of or before the date on which the one-year eligibility period begins, then (i) a copy of the schedule and/or form, and any subsequent amendments reporting a change in your ownership level, and (ii) a written statement that you have continuously held the required number of shares for the one-year period as of the date of the statement.

As a reminder, Staff Legal Bulletin No. 14F (SLB 14F), provides that for Rule 14a-8(b)(2)(i) purposes, only DTC participants should be viewed as record holders of securities. Further, it states that if a shareholder's broker or bank is not on DTC's participant list, then that shareholder must provide two proof of ownership statements verifying that, at the time the proposal was submitted, the required amount of securities were continuously held for at least one year — one from the shareholders' broker or bank confirming the shareholder's ownership, and the other from the DTC participant confirming the broker or bank's ownership.

Rule 14a-8 requires you to correct the deficiencies noted above in order to have the Proposal included in the Company's proxy materials for the Annual Meeting. The response to this letter must be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please send any correspondence to Charles Dadswell (Corporate Secretary) at cdadswell@illumina.com and Scott Davies (SEC counsel) at sdavies@illumina.com.

If you adequately correct the problem within the required time frame, the Company will then address the substance of your proposal. Even if you provide timely and adequate proof of ownership, the Company reserves the right to raise any substantive objections it has to your proposal at a later date.

Sincerely,



Charles E. Dadswell
Senior Vice President, General Counsel and Secretary

Ameritrade

ILMN

Post-it® Fax Note 7671	Date 12-11-15 # of pages ▶
To Charles Dalswell	From John Chevedden
Co./Dept.	Co.
Phone #	Phone ***FISMA & OMB Memorandum M-07-16***
Fax # 858-202-4766	Fax #
858-202-4599	

12/09/2015

James McRitchie & Myra K Young

FISMA & OMB Memorandum M-07-16

Re: Your TD Ameritrade Account Ending In ***FISMA & OMB Memorandum M-07-16***

Dear James McRitchie & Myra K Young,

Thank you for allowing me to assist you today. Pursuant to your request, this letter is to confirm that as of the date of this letter, James McRitchie and Myra K. Young held, and had held continuously for at least thirteen months, 40 shares of Illumina Inc (ILMN) common stock in their account ending in ***FISMA & OMB Memorandum M-07-16*** at TD Ameritrade. The DTC clearinghouse number for TD Ameritrade is 0188.

If we can be of any further assistance, please let us know. Just log in to your account and go to the Message Center to write us. You can also call Client Services at 800-669-3900. We're available 24 hours a day, seven days a week.

Sincerely,

Stephanie Schwinck

Stephanie Schwinck
Resource Specialist
TD Ameritrade