

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

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