



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2021

Susan Kim  
Chief Financial 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, 2020**  
**Filed on February 26, 2021**  
**File No. 001-34899**

Dear Ms. Kim:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Life Sciences