

June 3, 2021

Susan Kim  
Chief Financial Officer  
Pacific Biosciences of California, Inc.  
1305 O'Brien Drive  
Menlo Park, CA 94025

of California, Inc.

Fiscal Year Ended December 31, 2020

26, 2021

Re: Pacific Biosciences

Form 10-K for the

Filed on February

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