



DIVISION OF
CORPORATION FINANCE

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

January 19, 2011

Steven B. Engle
Chairman, Chief Executive Officer and President
XOMA Ltd.
2910 Seventh Street
Berkeley, California 94710

Re: XOMA Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 11, 2010
Form 10-K/A filed April 30, 2010
Form 10-K/A filed December 27, 2010
File No. 000-14710

Dear Mr. Engle:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Kimberly C. Petillo (Cahill Gordon & Reindel LLP)