



April 3, 2018

VIA EDGAR

Division of Corporate Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: Jeff Gabor

**RE: XOMA Corporation
Registration Statement on Form S-3
File No. 333-223493**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant hereby requests that the Securities and Exchange Commission (the "*Commission*") take appropriate action to cause the above-referenced Registration Statement on Form S-3 to become effective at 4:00 p.m. Eastern Time on April 5, 2018, or as soon thereafter as is practicable.

Sincerely,

XOMA Corporation

By: /s/ Thomas Burns
Thomas Burns
Senior Vice President, Finance and
Chief Financial Officer

cc: Michael E. Tenta
Cooley LLP