



June 13, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Jason Drory and Alan Campbell

**Re: XOMA Corporation  
Registration Statement on Form S-4 filed on March 8, 2024 (File No. 333-277812)**

To Whom it May Concern:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Act"), XOMA Corporation, a Delaware corporation (the "Company"), hereby respectfully requests that the effective time of the above referenced Registration Statement on Form S-4 filed by the Company be accelerated to 4:00 p.m., Eastern Time, on June 17, 2024 or as soon thereafter as practicable, unless we or our outside counsel, Gibson, Dunn & Crutcher LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its obligations under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Gibson, Dunn & Crutcher LLP by calling Ryan A. Murr at (415) 393-8373.

Very truly yours,

**XOMA Corporation**

By: /s/ Owen Hughes

Name: Owen Hughes

Title: Chief Executive Officer

cc: Thomas Burns, XOMA Corporation  
Christopher Baldwin, XOMA Corporation  
Branden Berns, Gibson, Dunn & Crutcher LLP