

**Codexis, Inc.**  
**200 Penobscot Drive**  
**Redwood City, California 94025**

January 6, 2017

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Pamela Long, Assistant Director  
Frank Pigott, Staff Attorney

**Re: Codexis, Inc. Registration Statement on Form S-3 (Registration No. 333-215025)**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration by the Securities and Exchange Commission (the "**Commission**") of the effective date of the above-referenced Registration Statement on Form S-3 (the "**Registration Statement**") of Codexis, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 1:00 p.m., Washington, D.C. time, on January 10, 2017, or as soon as practicable thereafter.

The Company acknowledges the following:

- should the Commission or the staff of the Commission (the "**Staff**"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance in this matter.

Very truly yours,

**CODEXIS, INC.**

By: /s/ John Nicols  
John Nicols  
President and Chief Executive Officer

CC: Gordon Sangster, Codexis, Inc.  
Patrick A. Pohlen, Latham & Watkins LLP  
Kathleen M. Wells, Latham & Watkins LLP