

Mail Stop 4720

June 2, 2009

Jeffrey L. Wade, J.D.  
Executive Vice President and General Counsel  
Lexicon Pharmaceuticals, Inc.  
8800 Technology Forest Place  
The Woodlands, Texas 77381

**Re: Lexicon Pharmaceuticals, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 22, 2009  
File No. 000-30111**

Dear Mr. Wade:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director