

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 6, 2009

Lawrence W. Briscoe  
Chief Financial Officer  
Maxygen, Inc.  
515 Galveston Drive  
Redwood City, CA 94063

**Re: Maxygen, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2008**  
**Form 10-Q for the Quarterly Period Ended March 31, 2009**  
**File Number: 000-28401**

Dear Mr. Briscoe,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief