



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 1, 2012

Via E-mail

Mr. Joseph D. Hill
Chief Financial Officer
Metabolix, Inc.
21 Erie Street
Cambridge, Massachusetts 02139

**RE: Metabolix, Inc.
Form 10-K for the Year Ended December 31, 2011
Filed March 12, 2012
Form 10-Q for the Period Ended June 30, 2012
Filed July 27, 2012
Response dated September 25, 2012
File No. 1-33133**

Dear Mr. Hill:

We have reviewed your response letter dated September 25, 2012 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2011

General

1. Where a comment below requests additional disclosures or other revisions to be made, please show us in your supplemental response what the revisions will look like. These revisions should be included in your future filings, including your interim filings, if applicable.

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Notes to the Financial Statements

Note 2. Summary of Significant Accounting Policies

Revenue Recognition, page F-10

2. We note your response to comment three in our letter dated August 27, 2012. Please help us better understand how you determined that government grant amounts should be reflected in revenues. Please specifically address the following:
 - Your disclosures on page 50 indicate that grants include amounts for reimbursement to your subcontractors as well as reimbursement for your employees' time, benefits and other expenses related to performance under grants. In this regard, please tell us what consideration you gave as to whether grant amounts should be reflected as a reduction of these corresponding expenses;
 - Your proposed disclosures indicate that grants are central to your ongoing operations. Please clarify in your disclosures whether performing contractual research and development services are considered to be part of your ongoing major or central operations; and
 - Please tell us what consideration you gave to the examples provided in ASC 808-10-55 in determining the appropriate income statement presentation of these government grant amounts.

Note 3. Significant Collaborations, page F-13

3. We note your response to comment four in our letter dated August 27, 2012. As disclosed on page 10 of your Form 10-Q for the period ended June 30, 2012, the \$38.9 million which was recorded as revenue during 2012 was related to upfront payments, milestone payments, support payments, and cost sharing payments for pre-commercial manufacturing plant construction and operations. Please help us better understand how you determined that all of the payments from the collaborative arrangement with ADM should be reflected as revenue pursuant to ASC 808-10-45-3 through 5. The guidance in ASC 808 including the examples provided in ASC 808-10-55 would indicate that you should evaluate the appropriate income statement classification for each component of this \$38.9 million separately.

Form 10-Q for the Period Ended June 30, 2012

General

4. Please address the above comments in your interim filings as well, as applicable.

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If you have any questions regarding these comments, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief