

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 6, 2006

Mr. John Whiting  
Vice President, Finance, and Chief Accounting Officer  
Genentech, Inc.  
1 DNA Way  
South San Francisco, CA 94080-4990

**Re: Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed February 17, 2006  
File No. 001-09813**

Dear Mr. Whiting:

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief