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March 7, 2017

VIA EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: Innoviva, Inc.
Preliminary Proxy Materials

Ladies and Gentlemen:

On behalf Innoviva, Inc., a Delaware corporation (the "Company"), and pursuant to the Securities Exchange Act of 1934, as amended, and the rules and regulations promulgated thereunder, enclosed please find via EDGAR a copy of the preliminary proxy statement and form of proxy card relating to the 2017 annual meeting of the Company's stockholders (the "2017 Annual Meeting"), which comments on and refers to a potential solicitation in opposition to the Company's solicitation at the 2017 Annual Meeting.

If you have any questions or require additional information concerning the enclosed materials, please call me at (212) 735-2116 or email me at richard.grossman@skadden.com or please call Jay K. Hachigian at (617) 648-9101 or email at hach@gunder.com.

Thank you.

Very truly yours,

/s/ Richard J. Grossman
Richard J. Grossman

Enclosures

cc: Michael W. Aguiar
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