

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4546

January 10, 2017

<u>VIA E-mail</u> Eric d'Esparbes Senior Vice President, Finance and Chief Financial Officer Innoviva, Inc. 2000 Sierra Point Parkway, Suite 500 Brisbane, CA 94005

> Re: Innoviva, Inc. Form 10-K for Fiscal Year Ended December 31, 2015 Filed February 24, 2016 File No. 000-30319

Dear Mr. d'Esparbes:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg Senior Assistant Chief Accountant Office of Healthcare and Insurance