

August 12, 2021

Lonnell Coats
President and Chief Executive Officer
LEXICON PHARMACEUTICALS, INC.
2445 Technology Forest Blvd., 11th Floor
The Woodlands, Texas 77381-1160

PHARMACEUTICALS, INC.

Statement on Form S-3

2021

Re: LEXICON

Registration

Filed August 6,

File No. 333-258564

Dear Mr. Coats:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

David Oelman, Esq.