Lonnel Coats President and Chief Executive Officer Lexicon Pharmaceuticals, Inc. 8800 Technology Forest Place The Woodlands, Texas 77381-1160

> Re: Lexicon Pharmaceuticals, Inc. Registration Statement on Form S-3 Filed November 7, 2019 File No. 333-234568

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of

Corporation Finance

Office of Life

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Sciences

cc: David P. Oelman - Vinson & Elkins L.L.P.