

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4546

September 21, 2017

<u>Via E-mail</u> Dr. Bassil Dahiyat President and Chief Executive Officer Xencor, Inc. 111 West Lemon Avenue Monrovia, CA 91016

Re: Xencor, Inc. Form 10-K for the Year Ended December 31, 2016 Filed March 1, 2017 File No. 001-36182

Dear Dr. Dahiyat:

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/ Sharon M. Blume

Sharon M. Blume Accounting Branch Chief Office of Healthcare and Insurance