



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 12, 2008

VIA U.S. MAIL

Mr. Nicholas J. Venuto  
Chief Financial Officer  
Nanogen, Inc.  
10398 Pacific Center Court  
San Diego, California 92121

**Re: Nanogen, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 000-23541**

Dear Mr. Venuto:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Branch Chief