

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 6, 2006

Jan H. Egberts, M.D.  
President and Chief Executive Officer  
NovaDel Pharma, Inc.  
25 Minneakoning Road  
Flemington, NJ 08822

**Re: NovaDel Pharma, Inc.  
Form 10-KSB for Fiscal Year Ended July 31, 2005  
File No. 1-32177**

Dear Dr. Egberts:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief