

September 30, 2010

Via Facsimile and U.S. Mail

Jennifer L. Good
President and Chief Executive Officer
Penwest Pharmaceuticals Co.
2981 Route 22, Suite 2
Patterson, New York 12563-2335

**Re: Penwest Pharmaceuticals Co.
Preliminary Proxy Statement on Schedule 14A
Filed September 7, 2010
File No. 001-34267**

Dear Ms. Good:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Ann Beth Stebbins, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, New York 10036-6522