

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 2, 2008

John R. Plachetka, Pharm.D.  
Chairman, President and Chief Executive Officer  
POZEN Inc.  
1414 Raleigh Road  
Suite 400  
Chapel Hill, NC 27517

**Re: POZEN Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**File No. 0-31719**

Dear Dr. Plachetka:

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

Sincerely,

Carlton E. Tartar  
Branch Chief