



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

DIVISION OF
CORPORATION FINANCE

October 19, 2010

John R. Plachetka
President and Chief Executive Officer
Pozen Inc.
1414 Raleigh Rd, Suite 400
Chapel Hill, NC 27517

Re: Pozen Inc.
Form 10-K for the year ended 12/31/2009
Definitive Proxy Statement on Schedule 14A
File No. 000-31719

Dear Mr. Plachetka:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director