

Via Facsimile and U.S. Mail
Mail Stop 6010

March 5, 2007

Mr. James R. Sulat
President and Chief Executive Officer
Memory Pharmaceuticals Corp.
100 Philips Parkway
Montvale, NJ 07645

Re: **Memory Pharmaceuticals Corp.**
Form 10-K for Fiscal Year Ended December 31, 2005
Filed on March 31, 2006
File No. 000-50642

Dear Mr. Sulat:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant