

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 24, 2008

Mr. James Sulat  
Chief Financial Officer  
Memory Pharmaceuticals Corp.  
100 Philips Parkway  
Montvale, NJ 07645

Re: **Memory Pharmaceutical Corp.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed on March 28, 2008**  
**File No. 0-50642**

Dear Mr. Sulat:

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

Sincerely,

Joel Parker  
Accounting Branch Chief