

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

May 22, 2008

ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934

Memory Pharmaceuticals Corp.  
File No. 0-50642 - CF#21886  
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Memory Pharmaceuticals Corp. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibit to a Form 10-K filed on March 28, 2008.

Based on representations by Memory Pharmaceuticals Corp. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.32                      through October 14, 2010

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Christian Windsor  
Special Counsel