

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 30, 2007

Neil M. Kurtz  
President and Chief Executive Officer  
TorreyPines Therapeutics, Inc.  
11085 North Torrey Pines Road, Suite 300  
La Jolla, CA 92037

**Re: TorreyPines Therapeutics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 29, 2007**  
**File Number: 000-25571**

Dear Mr. Kurtz:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief