

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 13, 2009

Kim R. Tsuchimoto  
CFO, Treasurer & Secretary  
Raptor Pharmaceutical Corp.  
9 Commercial Blvd., Suite 200  
Novato, CA 94949

**Re: Raptor Pharmaceutical Corp.**  
**Item 4.01 Form 8-K filed October 5, 2009**  
**File No. 0-25571**

Dear Ms. Tsuchimoto:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Sasha Singh Parikh  
Staff Accountant