

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 11, 2008

Mr. James A. McNulty  
Secretary, Treasurer and Chief Financial Officer  
BioDelivery Sciences International, Inc.  
801 Corporate Center Drive, Suite #210  
Raleigh, NC 27607

**Re: BioDelivery Sciences International, Inc**  
**Item 4.01 Form 8-K**  
**Filed June 6, 2008**  
**File No. 001-31361**

Dear Mr. McNulty:

We have completed our review of your Item 4.01 disclosure as provided in Form 8-K/A filed on June 11, 2008 and have no further comment at this time.

Sincerely,

Kei Ino  
Staff Accountant