

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 26, 2008

Mr. Mark P. Colonnese  
EVP, Commercial Operations and CFO  
AtheroGenics, Inc.  
8995 Westside Parkway  
Alpharetta, GA 30004

**Re: AtheroGenics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 8, 2007**  
**File No. 0-31261**

Dear Mr. Colonnese:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief