

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 7, 2006

Bernd R. Seizinger, M.D., Ph.D.  
Chief Executive Officer  
GPC Biotech AG  
Fraunhoferstrasse 20  
D-82152 Martinsried/Munich  
Germany

**Re: GPC Biotech AG**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**File No. 0-50825**

Dear Dr. Seizinger:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief