

Via Facsimile and U.S. Mail
Mail Stop 6010

January 14, 2009

Mr. Wayne Lorgus
Cordex Pharma, Inc.
Chief Financial Officer
470 Nautilus Street
Suite 300
La Jolla, CA 92073

**Re: Cordex Pharma, Inc.
Item 4.01 Form 8-K
File No. 000-33023**

Dear Mr. Lorgus

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

Sincerely,

Tabatha Akins
Staff Accountant