

Mail Stop 6010

July 28, 2008

Edward M. Rudnic, Ph.D.
President and Chief Executive Officer
MiddleBrook Pharmaceuticals, Inc.
20425 Seneca Meadows Parkway
Germantown, MD 20876

Re: MiddleBrook Pharmaceuticals, Inc.
Preliminary Proxy Statement on Schedule 14A, Filed July 16, 2008
File No. 0-50414

Dear Dr. Rudnic:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director