



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

September 30, 2010

Mr. Glenn A. Oclassen
President and Chief Executive Officer
Transcept Pharmaceuticals, Inc.
1003 W. Cutting Boulevard, Suite #110
Port Richmond, California 94804

Re: Transcept Pharmaceuticals, Inc.
Form 10-K for the year ended December 31, 2009
File No. 000-51967

Dear Mr. Oclassen:

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

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Joseph T. Kennedy, Esquire
Vice President, General Counsel and Secretary
Transcept Pharmaceuticals, Inc.
1003 W. Cutting Boulevard, Suite #110
Port Richmond, California 94804