



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