

Via Facsimile and U.S. Mail
Mail Stop 6010

August 26, 2009

Mr. Jeffery Edwards
Chief Financial Officer
Molecular Pharmacology (USA) Limited
Drug Discovery Centre
284 Oxford Street
Leederville 6007 Perth
Western Australia

Re: Molecular Pharmacology (USA) Limited
Form 10-KSB for the Fiscal Year Ended June 30, 2008
Filed October 2, 2008
File Number: 000-50156

Dear Mr. Edwards:

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

Sincerely,

Joel Parker
Accounting Branch Chief