

Via Facsimile and U.S. Mail
Mail Stop 6010

March 9, 2006

Mr. Erle T. Mast
Chief Financial Officer
Pharmion Corporation
2525 28th Street; Suite 200
Boulder, CO 880301

Re: Pharmion Corporation
Form 10-K for the year ended December 31, 2004
Filed March 16, 2005
File No. 000-50447

Dear Mr. Mast:

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

Sincerely,

Kevin Woody
Branch Chief