

Mail Stop 4720

November 20, 2009

John V. Talley  
President & Chief Executive Officer  
EpiCept Corporation  
777 Old Saw Mill River Road  
Tarrytown, New York 10591

**Re: EpiCept Corporation  
Preliminary Proxy Statement on Form PRE14A  
Filed November 13, 2009  
File No. 000-51290**

Dear Mr. Talley:

We have completed our review of your Preliminary Proxy Statement on Form PRE14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director