



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2011

Mr. Robert Cook  
Senior Vice President and Chief Financial Officer  
EpiCept Corporation  
777 Old Saw Mill River Road  
Tarrytown, NY 10591

**Re: EpiCept Corporation**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 15, 2010**  
**File No. 000-51290**

Dear Mr. Cook:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief