



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