

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 23, 2009

Craig A. Wheeler  
President and Chief Executive Officer  
Momenta Pharmaceuticals, Inc.  
675 West Kendall Street  
Cambridge, MA 02142

**Re:   Momenta Pharmaceuticals, Inc**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**File No. 0-50797**

Dear Mr. Wheeler:

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

Sincerely,

Joel Parker  
Accounting Branch Chief