



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

Mail Stop 6010

October 20, 2008

John A. Scarlett, M.D.  
Chief Executive Officer  
Tercica, Inc.  
2000 Sierra Point Parkway, Suite 400  
Brisbane, CA 94005

**Re: Tercica, Inc.**  
**Preliminary Merger Proxy Statement on Schedule 14A**  
**Filed July 3, 2008**  
**File No. 0-50461**

Dear Dr. Scarlett:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Suzanne Sawochka Hooper, Esq.  
Chadwick L. Mills, Esq.  
Cooley Godward Kronish LLP  
Five Palo Alto Square  
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