

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 25, 2006

Mr. Leslie J. Browne, Ph.D.  
President, Chief Executive Officer and Director  
Pharmacopeia Drug Discovery, Inc.  
P.O. Box 5350  
Princeton, NJ 08543-5350

**Re: Pharmacopeia Drug Discovery, Inc.**  
**Form 10-Q for the Quarterly Period Ended March 31, 2006**  
**Filed May 12, 2006**  
**File No. 000-32801**

Dear Mr. Browne:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief