

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 3, 2006

Mr. Krish Krishnan  
Chief Operating Officer, Chief Financial Officer, Secretary  
and Director  
New River Pharmaceuticals, Inc.  
1881 Grove Avenue  
Radford, VA 24141

**Re: New River Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended January 1, 2006**  
**File No. 000-50851**

Dear Mr. Krishnan:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief