

Via Facsimile and U.S. Mail
Mail Stop 6010

July 15, 2009

David McGarvey
Chief Financial Officer
Pharmaxis Ltd
2/10 Rodborough Road,
Frenchs Forest, NSW 2086
Australia

**Re: Pharmaxis Ltd
Form 20-F for the Year Ended June 30, 2008
File No. 000-51505**

Dear Mr. McGarvey:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief