

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 28, 2007

Mr. J. Nick Riehle  
Vice President, Administration and Chief Financial Officer  
Chelsea Therapeutics International, Ltd.  
13950 Ballantyne Corporate Place, Suite 325  
Charlotte, NC 28277

**Re: Chelsea Therapeutics International, Ltd.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 12, 2007  
File No. 005-81457**

Dear Mr. Riehle:

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

Sincerely,

Joel N. Parker  
Accounting Branch Chief