

*Via Facsimile and U.S. Mail*  
Mail Stop 6010

April 30, 2009

Mr. Richard W. Pascoe  
President and Chief Executive Officer  
Somaxon Pharmaceuticals, Inc.  
3721 Valley Centre Drive, Suite 500  
San Diego, CA 92130

**Re: Somaxon Pharmaceuticals, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 17, 2009**  
**File Number 000-51665**

Dear Mr. Pascoe:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeff Riedler  
Assistant Director