

Mail Stop 6010

January 4, 2008

Juliet Singh, Ph.D  
Chief Executive Officer  
Transdel Pharmaceuticals, Inc.  
4225 Executive Square  
Suite 460  
La Jolla, CA 92037

**Re: Transdel Pharmaceuticals, Inc.  
Registration Statement on Form SB-2/A  
Filed December 27, 2007  
File No. 333-147930**

Dear Ms. Singh:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Selling Stockholders, page 27

1. We note your response to prior comment 2 and your disclosure in footnotes 33 and 35 on page 31 of your registration statement. Since Palladium Capital Advisors and Granite Financial Group, Inc. are each registered broker-dealers who are selling shares that were not received as compensation for underwriting activities, they must be named as underwriters in your registration statement. Please revise these footnotes and page 35 to state that each of these broker-dealers is an underwriter.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Jennifer Riegel at (202) 551-3575 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Harvey J. Kesner, Esq.  
Haynes and Boone, LLP  
153 East 53rd Street, Suite 4900  
New York, New York 10022