

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 9, 2008

Neil Martucci  
Chief Financial Officer  
Tetragenex Pharmaceuticals, Inc.  
1 Maynard Drive  
Suite 105  
Park Ridge, NJ 07656

**Re:    Tetragenex Pharmaceuticals, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-52292**

Dear Mr. Martucci:

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief