



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 10, 2014

Via E-mail

Michael N. Peterson, Esq.
Morgan, Lewis & Bockius LLP
1701 Market Street
Philadelphia, PA 19103

Re: NuPathe, Inc.
Amendment No. 1 to Schedule 14D-9
Filed February 4, 2014
File No. 005-85616

Dear Mr. Peterson:

Reasons for the Recommendation, page 27

1. We note your response to prior comment 3. Disclose the substance of your response.

Opinion of the Company's Financial Advisor, page 37

2. We note your response to prior comment 5. Disclose the substance of your response, addressing each clause of our prior comment.

Intent to Tender, page 46

3. Given the statement in your response to prior comment 6 that you "did not make any inquiry at any time of [the intent]" to tender by your significant stockholders, please tell us how you fulfilled your disclosure obligations under Item 1012(c) of Regulation M-A. Specifically, tell us how your disclosure reflects what you know "after making reasonable inquiry."

Please contact Daniel F. Duchovny, Special Counsel, at (202) 551-3619 or me at (202) 551-3641 with any questions.

Sincerely,

/s/ Geoff Kruczek

Geoff Kruczek
Attorney-Adviser
Office of Mergers & Acquisitions