



DIVISION OF
CORPORATION FINANCE

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

January 6, 2011

Anthony A. DiTonno
President and Chief Executive Officer
NeurogesX, Inc.
2215 Bridgepointe Parkway, Suite 200
San Mateo, CA 94404

Re: NeurogesX, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-Q for the quarter ended June 30, 2010
Definitive Proxy Statement on Schedule 14A Filed April 20, 2010
File No. 001-33438

Dear Mr. DiTonno:

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

Sincerely,

Gus Rodriguez
Accounting Branch Chief