



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2014

Via E-mail

Nicole Rusaw  
Chief Financial Officer  
Transition Therapeutics Inc.  
101 College Street, Suite 220  
Toronto, Ontario, Canada  
M5G 1L7

**Re: Transition Therapeutics Inc.  
Form 20-F for the Fiscal Year Ended June 30, 2013  
Filed September 11, 2013  
File No. 001-33514**

Dear Ms. Rusaw:

We completed our review of your filing on March 24, 2014. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any *action* with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

*/s/ Daniel Greenspan for*

Jeffrey P. Riedler  
Assistant Director