



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2016

Via E-Mail

B. Shayne Kennedy  
Latham & Watkins LLP  
50 Town Center Drive  
20th Floor  
Costa Mesa, CA 92626-1925

**Re: Puma Biotechnology, Inc.  
DEFA14A filed January 27, 2016  
File No. 001-35703**

Dear Mr. Kennedy:

We note the following statement in the last paragraph of your letter to Dr. Eshelman dated January 27, 2016: "In addition, Puma has uncovered additional, public and true information about you and your past activities which would be relevant to your shareholder proposal and other prior comments in this regard. Puma will be compelled to ensure that shareholders are aware of this information if you persist with further public statements or filings about Puma, its Board, and its management." Please supplementally provide, with a view to further disclosure or clarification, the information regarding Mr. Eshelman that you reference. We may have further comments.

If you have any questions, please contact Bryan Pitko at (202) 551-3203 or me at (202) 551-3263.

Sincerely,

/s/ Christina Chalk

Christina Chalk  
Senior Special Counsel  
Office of Mergers and Acquisitions