

Mail Stop 4720

May 5, 2010

Via Facsimile and U.S. Mail

Robert L. Kirkman, M.D.
Chief Executive Officer
Oncothyreon Inc.
2601 Fourth Avenue, Suite 500
Seattle, Washington 98121

**Re: Oncothyreon Inc.
 Form 10-K for the Fiscal Year Ended December 31, 2008
 Filed March 30, 2009
 File Number: 001-33882**

Dear Dr. Kirkman:

We have completed our review of your Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008 and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Michael Nordtvedt, Esq.
 Patrick Schultheis, Esq.
 Wilson Sonsini Goodrich & Rosati, Professional Corporation
 701 Fifth Avenue, Suite 5100
 Seattle, Washington 98104