



DIVISION OF  
CORPORATION FINANCE

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

November 23, 2010

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

**Re: Oncothyreon Inc.  
Item 4.01 Form 8-K  
Filed November 15, 2010  
File No. 001-33882**

Dear Dr. Kirkman:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Vanessa Robertson  
Staff Accountant