

*Via Facsimile and U.S. Mail*  
Mail Stop 4720

April 16, 2010

Paul J. Lytle  
Chief Financial Officer  
Peregrine Pharmaceuticals, Inc.  
14282 Franklin Avenue  
Tustin, CA 92780-7017

**Re: Peregrine Pharmaceuticals, Inc.**  
**Form 10-K for the Year Ended April 30, 2009**  
**Filed on July 14, 2009**  
**File Number: 001-32839**

Dear Mr. Lytle:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Mark R. Ziebell (Snell & Wilmer L.L.P.)