

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 26, 2009

Jay D. Kranzler  
Chief Executive Officer  
Cypress Bioscience, Inc.  
4350 Executive Drive, Suite 325  
San Diego, California 92121

**Re: Cypress Bioscience, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 17, 2008**  
**Form 10-Q for the Nine Months Ended September 30, 2008**  
**Filed November 10, 2008**  
**File No. 000-12943**

Dear Mr. Kranzler:

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

Sincerely,

Joel Parker  
Accounting Branch Chief