

Via Facsimile and U.S. Mail  
Mail Stop 4720

June 5, 2010

Ms. Denise Wheeler  
General Counsel  
Cypress Bioscience, Inc.  
4350 Executive Drive, Suite 325  
San Diego, CA 92121

**Re: Cypress Bioscience, Inc.  
Form 10-K for the Period Ended December 31, 2008  
Definitive Proxy Statement on Schedule 14A filed on April 30, 2009  
Form 10-Q for the Quarterly Period Ended June 30, 2009  
File No. 0-12943**

Dear Ms. Wheeler:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief