

Mail Stop 6010

May 23, 2008

David P. Luci, Esq.
President and Chief Business Officer
MacroChem Corporation
80 Broad Street, 22nd Floor
NY, NY 10004

Re: MacroChem Corporation
Preliminary Proxy Statement on Schedule 14A
Filed May 15, 2008
File No. 0-13634

Dear Mr Luci:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director