



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

DIVISION OF  
CORPORATION FINANCE

April 20, 2011

Ronald A. Martell  
Chief Executive Officer  
Poniard Pharmaceuticals, Inc.  
750 Battery Street, Suite 330  
San Francisco, CA 94111

**Re: Poniard Pharmaceuticals, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 12, 2011  
File Number 000-16614**

Dear Mr. Martell:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director