

Via Facsimile and U.S. Mail
Mail Stop 6010

January 30, 2007

Mr. Evan Myrianthopoulos
Chief Financial Officer
DOR Biopharma, Inc.
1101 Brickell Avenue, 701-S
Miami, FL 33131

Re: DOR Biopharma, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
File No. 000-16929

Dear Mr. Myrianthopoulos:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant