

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