



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

Mail Stop 6010

January 15, 2009

Via U.S. Mail

Mr. James B. McCarthy  
Interim Chief Executive Officer  
Protein Polymer Technologies, Inc.  
11494 Sorrento Valley Road  
San Diego, CA 92121

**RE: Protein Polymer Technologies, Inc.  
Form 10-KSB for the year ended December 31, 2007  
Filed May 12, 2008  
File No. 0-19724**

Dear Mr. McCarthy:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief