

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 10, 2007

Martin J. Sturgeon  
Chief Accounting Officer  
Avanir Pharmaceuticals  
101 Enterprise Suite 300  
Aliso Viejo, California 92656

**Re:   Avanir Pharmaceuticals  
      Form 10-K for the Fiscal Year Ended September 30, 2006  
      Filed December 18, 2006  
      File Number: 001-15803**

Dear Mr. Sturgeon:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief