

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 16, 2008

George J. Vergis, Ph.D.  
President and Chief Executive Officer  
Neose Technologies, Inc.  
102 Rock Road  
Horsham, Pennsylvania  
19044

**Re: Neose Technologies, Inc.  
Proxy Statement on Form PRER14A  
Filed December 12, 2008  
File No. 000-27718**

Dear Dr. Vergis:

We have completed our review of your Proxy Statement on Form PRER14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler,  
Assistant Director

CC: Steve Abrams  
Mark Flanagan  
Pepper Hamilton, LLP  
3000 Two Logan Square  
Eighteenth and Arch Streets  
Philadelphia, PA 19103-2799