Mail Stop 6010 Via Facsimile and U.S. Mail

September 25, 2007

Mr. R. Bruce Stewart Chief Executive Officer Arrowhead Research Corporation 201 S. Lake Avenue, Suite 703 Pasadena, California 91101

> Re: Arrowhead Research Corporation Form 10-K for fiscal year ended September 30, 2006 File No. 000-21898

Dear Mr. Stewart:

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

Sincerely,

Jim B. Rosenberg Senior Assistant Chief Accountant