

*Via Facsimile and U.S. Mail*

October 15, 2010

Luke M. Beshar  
Senior Vice President and Chief Financial Officer  
NPS Pharmaceuticals, Inc.  
550 Hills Drive, 3<sup>rd</sup> Floor  
Bedminster, NJ 07921

**Re: NPS Pharmaceuticals, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 11, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 9, 2010  
File Number: 000-23272**

Dear Mr. Beshar:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director