



DIVISION OF
CORPORATION FINANCE

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

February 24, 2011

Mr. James S. Kuo, M.D., M.B.A.
President and Chief Executive Officer
Adeona Pharmaceuticals, Inc.
3930 Varsity Drive
Ann Arbor, MI 48108

Re: Adeona Pharmaceuticals, Inc.
Form 10-K for the Year Ended December 31, 2009
Form 10-Q for the Interim Period Ended June 30, 2010
File No. 001-12584

Dear Mr. Kuo:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Melissa N. Rocha
Branch Chief