

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 18, 2009

Louis Ploth, Jr.  
Chief Financial Officer  
Repros Therapeutics, Inc.  
2408 Timberloch Place, Suite B-7  
The Woodlands, TX 77380

**Re: Repros Therapeutics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Form 10-Q for the quarterly period ended September 30, 2008**  
**File No. 1-15281**

Dear Mr. Ploth, Jr.:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief