

Mail Stop 6010

March 31, 2009

Mr. Stephen T. Willis
Executive Vice President – Operations
and Chief Financial Officer
Palatin Technologies, Inc.
4C Cedar Brook Drive
Cranbury, NJ 08512

**Re: Palatin Technologies, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 16, 2009
File No. 001-15543**

Dear Mr. Willis:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director