

Mail Stop 4561

February 6, 2007

John D. Yingling  
Vice President and Chief Financial Officer  
Tripos, Inc.  
1699 S. Hanley Rd  
St. Louis, MO 63144

**Re:   Tripos, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2005**  
**Form 10-Q for the quarterly period ended September 30, 2006**  
**File No. 000-23666**

Dear Mr. Yingling:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief