

Mail Stop 6010

February 14, 2008

Mr. Daniel K. Spiegelman
Chief Financial Officer
CV Therapeutics, Inc.
3172 Porter Drive
Palo Alto, CA 94304

**Re: CV Therapeutics, Inc.
Form 10-K for Fiscal Year ended December 31, 2006
Filed February 27, 2007
File No. 0-21643**

Dear Mr. Spiegelman:

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

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Tricia Borga Suvvari, Esq.
General Counsel
CV Therapeutics, Inc.
3172 Porter Drive
Palo Alto, CA 94304