

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 16, 2008

Mr. William Garner, MD  
Chief Executive Officer and President  
Urigen Pharmaceuticals, Inc.  
875 Mahler Road, Suite 235  
Burlingame, CA 94010

**Re:   Urigen Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2007**  
**Filed October 5, 2007**  
**File No. 000-22987**

Dear Mr. Garner:

We have completed our review of your Form 10-K for the year ended June 30, 2007 and have no further comment at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief