



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

April 7, 2011

Mr. Stephen J. Turner  
Chief Executive Officer and President  
Scolr Pharma, Inc.  
19204 North Creek Parkway, Suite 100  
Bothell, WA 98011

**Re: Scolr Pharma, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**File No. 001-31982**

Dear Mr. Turner:

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

Sincerely,

Melissa Rocha  
Accounting Branch Chief