

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 11, 2006

Mr. Michel de Rosen  
President, Chief Executive Officer  
VeroPharma, Incorporated  
397 Engleview Boulevard  
Exton, Pennsylvania, 19341

**Re: VeroPharma, Incorporated**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Three Months Ended March 31, 2006**  
**Filed March 2, 2006**  
**File No. 000-21699**

Dear Mr. de Rosen:

We have reviewed your August 2, 2006 letter and have the following additional comments. In our comments, we ask you to provide us with information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K – December 31, 2005

Financial Statements, page 70

Notes to the Consolidated Financial Statements, page 75

Revenue recognition, page 77

1. Please provide us further modifications to your policy for recognizing product sales that you provided in response to prior comment four to clarify the

following:

- a. When you believe that channel inventory at a period end is in excess of ordinary business needs and the value of potential returns is materially different than your returns accrual, it is unclear why you only “may” defer revenue recognition. As such, please clearly state that you would defer revenue recognition or describe the circumstances when you would not defer revenue recognition.
- b. When you believe that inventory levels are increasing without a reasonably correlating increase in prescription demand, it is unclear why you only “may” proactively determine not to process wholesaler orders until these levels are reduced. As such, please clearly state that you would not process the orders or describe the circumstances when you would process the orders.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provide the requested information. Detailed letters greatly facilitate our review. You should furnish the letter to us via EDGAR under the form type label CORRESP.

You may contact James Peklenk, Staff Accountant, at (202) 551-3661, or Oscar Young, Senior Accountant, at (202) 551-3622 if you have questions regarding the comments. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant