

Via Facsimile and U.S. Mail
Mail Stop 4720

January 26, 2010

Peter S. Roddy
Vice President and Chief Financial Officer
Pain Therapeutics, Inc.
2211 Bridgepointe Parkway
Suite 500
San Mateo, CA 944404

Re: Pain Therapeutics, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 13, 2009
Schedule 14A Filed April 06, 2009
File No. 000-29959

Dear Mr. Roddy:

We have completed our review of your Form 10-K and Schedule 14A and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief