

Via Facsimile and U.S. Mail  
Mail Stop 4720

November 9, 2009

Peter M. Strumph  
Chief Executive Officer  
Nile Therapeutics, Inc.  
115 Sansome Street  
Suite #310  
San Francisco, CA 94104

**Re: Nile Therapeutics, Inc.  
Form 10-K and 10-K/A for the Year Ended December 31, 2008  
Filed March 12, 2009 and April 23, 2009  
File No. 001-34058**

Dear Mr. Strumph:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

*cc via facsimile:* Sean Nagle, Esq  
Fredrikson & Byron, P.A.  
Fax (612) 492-7077