



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2010

Joshua Kazam  
Chief Executive Officer  
Nile Therapeutics, Inc.  
4 West 4<sup>th</sup> Ave. Suite 400  
San Mateo, California 94402

**Re: Nile Therapeutics, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 3, 2010  
File No. 001-34058**

Dear Mr. Kazam:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief