

December 10, 2010

Mr. Robert Andrade  
Chief Financial Officer  
Adherex Technologies, Inc.  
501 Eastowne Drive, Suite 140  
Chapel Hill, NC 27514

**Re: Adherex Technologies, Inc.  
Item 4.02 Form 8-K  
Filed November 2, 2010  
File No. 001-32295**

Dear Mr. Andrade:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Christine L. Allen  
Staff Accountant