

Mail Stop 6010  
Via Facsimile and U.S. Mail

January 10, 2008

Dr. Steven C. Quay, M.D., Ph.D  
Chairman of the Board, President and Chief Executive Officer  
Nastech Pharmaceutical Company, Inc.  
3830 Monte Villa Parkway  
Bothell, Washington 98021

**Re: Nastech Pharmaceutical Company, Inc.  
Form 10-K for fiscal year ended December 31, 2006  
File No. 000-13789**

Dear Dr. Quay:

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

Sincerely,

Carlton E. Tartar  
Branch Chief