



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

Mail Stop 6010

January 15, 2009

Via U.S. Mail

Mr. James B. McCarthy
Interim Chief Executive Officer
Protein Polymer Technologies, Inc.
11494 Sorrento Valley Road
San Diego, CA 92121

**RE: Protein Polymer Technologies, Inc.
Form 10-KSB for the year ended December 31, 2007
Filed May 12, 2008
File No. 0-19724**

Dear Mr. McCarthy:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief