

Via Facsimile and U.S. Mail
Mail Stop 6010

December 16, 2008

George J. Vergis, Ph.D.
President and Chief Executive Officer
Neose Technologies, Inc.
102 Rock Road
Horsham, Pennsylvania
19044

**Re: Neose Technologies, Inc.
Proxy Statement on Form PRER14A
Filed December 12, 2008
File No. 000-27718**

Dear Dr. Vergis:

We have completed our review of your Proxy Statement on Form PRER14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler,
Assistant Director

CC: Steve Abrams
Mark Flanagan
Pepper Hamilton, LLP
3000 Two Logan Square
Eighteenth and Arch Streets
Philadelphia, PA 19103-2799