



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 25, 2008

via U.S. mail and facsimile

William P. Horigan
Chief Executive Officer and Chairman of the Board
Human Pheromone Sciences, Inc.
84 W Santa Clara Street, Suite 720
San Jose, California 95113

**RE: Human Pheromone Sciences, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed March 29, 2007
Forms 10-QSB for the Fiscal Quarters Ended March 31, 2007, June 30, 2007
and September 30, 2007
File No. 0-23544**

Dear Mr. Horigan:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief