

April 12, 2010

Mail Stop 4720

Robert W. Weber  
Chief Financial Officer  
Harbor BioSciences, Inc.  
4435 Eastgate Mall, Suite 400  
San Diego, CA 92121

**Re: Harbor BioSciences, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 1, 2010  
File No. 001-34584**

Dear Mr. Weber:

We have reviewed your correspondence dated April 9, 2010. This letter is to advise you that we have now completed our review of the above proxy statement. We have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Michael J. Brown, Esq.  
Patrick M. Murphy, Esq.  
Stradling Yocca Carlson & Rauth  
4365 Executive Drive, Suite 1500  
San Diego, CA 92121