

Mail Stop 6010

March 31, 2009

Mr. Stephen T. Willis  
Executive Vice President – Operations  
and Chief Financial Officer  
Palatin Technologies, Inc.  
4C Cedar Brook Drive  
Cranbury, NJ 08512

**Re: Palatin Technologies, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 16, 2009  
File No. 001-15543**

Dear Mr. Willis:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director