August 14, 2008

Jack J. Kogut Senior Vice President Administration Northfield Laboratories Inc. 1560 Sherman Avenue Suite 1000 Evanston, Illinois 60201-4800

Re: Northfield Laboratories Inc.

Amendment No. 3 to

Preliminary Proxy Statement on Schedule 14A

Filed August 13, 2008 File No. 0-24050

Dear Mr. Kogut:

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

cc: Craig A. Roeder
Christopher Bartoli
Baker & McKenzie LLP
One Prudential Plaza, Suite 3500
130 East Randolph Drive
Chicago, Illinois 60601