

Via Facsimile and U.S. Mail
Mail Stop 6010

January 25, 2006

Ms. Rosemary Mazanet
Acting Chief Executive Officer
2600 Stemmons Freeway
Suite 176
Dallas, TX 75207

Re: Access Pharmaceuticals, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
File No. 001-15771

Dear Ms. Mazanet:

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

Sincerely,

Kevin Woody
Branch Chief