

Via Facsimile and U.S. Mail
Mail Stop 6010

September 9, 2008

Mr. Jeffrey B. Davis
Chief Executive Officer
Access Pharmaceuticals, Inc.
2600 Stemmons Freeway
Suite 176
Dallas, TX 75207

**Re: Access Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Forms 10-Q for the Quarterly Periods Ended March 31, 2008 and
June 30, 2008
Form 8-K/A filed June 17, 2008
File No. 1-15771**

Dear Mr. Davis:

We have reviewed your filing and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the fiscal year ended December 31, 2007

Item 9A.(T) Controls and Procedures

1. Although you appear to provide your report on your internal control over financial reporting under Item 308T of Regulation S-K, you do not appear to disclose your assessment of disclosure controls and procedures under Item 307 of Regulation S-K. Your disclosure in your March 31, 2008 and June 30, 2008 Forms 10-Q appears to be consistent with that in your 2007 Form 10-K. Please amend your

2007 Form 10-K and 2008 Forms 10-Q to provide your assessment of the effectiveness of your disclosure controls and procedures. In addition, please consider whether your failure to disclose your conclusion regarding the effectiveness of disclosure controls and procedures as of the end of each period impacts your conclusions regarding their effectiveness.

Exhibits 31: Certifications

2. Please revise your certifications to provide the wording exactly as required by Item 601(b)(31) of Regulation S-K. In this regard, please ensure that your revised certifications for your 2007 Form 10-K and your 2008 Forms 10-Q address the following items:
 - Please revise your introductory sentence to remove the officer's title and company name; and
 - Please remove the adjective "quarterly" used to describe the report in your 2008 certifications.

Form 8-K/A filed June 17, 2008

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired, page 2

3. You disclose that you incorporate by reference only the audited consolidated financial statements of Somanta Pharmaceuticals, Inc. Please amend this filing to incorporate by reference the audited annual and unaudited interim financial statements of Somanta Pharmaceuticals required by Rule 8-04(b) of Regulation S-X. Please ensure that you indicate the Commission file number, the filings and filing dates of Somanta Pharmaceuticals, Inc. from where this information is being incorporated.

As appropriate, please amend your filings and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please submit a letter that keys your responses to our comments and provides the requested information. Detailed letters greatly facilitate our review. Please furnish your letter to us via EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in your letter, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please contact Mark Brunhofer, Senior Staff Accountant, at (202) 551-3638. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant