



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

January 21, 2011

Via U.S. Mail and Fax

Irach Taraporewala
Chief Executive Officer
Ohr Pharmaceutical, Inc.
489 5th Ave., 28th Floor
New York, NY 10017

**Re: OHR PHARMACEUTICAL, INC.
Item 4.02 Form 8-K
Filed January 13, 2011
File No. 333-88480**

Dear Mr. Taraporewala:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director