

December 17, 2010

*VIA EDGAR AND
OVERNIGHT MAIL*

United States Securities
and Exchange Commission
100 F Street, NE
Mail Stop 4270
Washington, D.C. 20549
Attention: Jim Rosenberg
Senior Assistant Chief Accountant

*Re: Adeona Pharmaceuticals, Inc.
Form 10-K for the year ended December 31, 2010
Form 10-Q for the interim period ended June 30, 2010
File No. 001-12584*

Dear Mr. Rosenberg:

We acknowledge that the adequacy and accuracy of the disclosure in our filings is our responsibility. We acknowledge that the staff comments or changes to disclosure do not foreclose the Commission from taking any action with respect to the filings. We acknowledge that the company may not assert staff comments as a defense in any proceedings initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ James S. Kuo
James S. Kuo
