

LETTER

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Via Facsimile and U.S. Mail
Mail Stop 6010

October 3, 2005

Ms. Jian Li
Vice President, Finance and Corporate Controller
Durect Corporation
10240 Bubb Road
Cupertino, CA 95014

Re: Durect Corporation
Form 10-K for the fiscal year ended December 31, 2004
File No. 000-31615

Dear Ms. Li:

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

Sincerely,

Joel Parker
Accounting Branch Chief