

Mail Stop 4720

October 19, 2009

David L. Lopez, C.P.A., Esq.  
Executive Vice President, General Counsel  
Discovery Laboratories, Inc.  
2600 Kelly Road, Suite 100  
Warrington, Pennsylvania 18976

**Re: Discovery Laboratories, Inc  
Preliminary Proxy Statement on Form PRE14A  
Filed October 9, 2009  
File No. 000-26422**

Dear Mr. Lopez:

We have completed our review of your Preliminary Proxy Statement on Form PRE14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director