

Via Facsimile and U.S. Mail
Mail Stop 6010

January 17, 2006

Mr. David Platt, Ph.D.
Chief Executive Officer
Pro-Pharmaceuticals, Inc.
189 Wells Avenue
Newton, Massachusetts 02459

Re: Pro-Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed April 7, 2005
File No. 000-31791

Dear Mr. Platt:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief

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