

Via Facsimile and U.S. Mail  
Mail Stop 4720

January 4, 2010

Ryan D. Maynard  
Vice President and  
Chief Financial Officer  
Rigel Pharmaceuticals, Inc.  
1180 Veterans Blvd.  
South San Francisco, CA 94080

**Re: Rigel Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Schedule 14A filed April 15, 2009**  
**File Number: 000-29889**

Dear Mr. Maynard,

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant