

Via Facsimile and U.S. Mail  
Mail Stop 4720

December 17, 2009

Mr. Craig A. Tooman  
EVP, Finance & Chief Financial Officer  
Enzon Pharmaceuticals, Inc.  
685 Route 202/206  
Bridgewater, NJ 08807

**Re: Enzon Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**DEF 14A filed April 13, 2009**  
**File No. 0-12957**

Dear Mr. Tooman:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief