

March 29, 2006

VIA Facsimile and EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attention: John L. Krug
Jeffrey Riedler

Re: Enzon Pharmaceuticals, Inc.
Preliminary Proxy Statement filed March 22, 2006
File No. 000-12957

Gentlemen:

In connection with our response to the letter dated March 28, 2006 from the Staff of the Commission, the Staff providing certain comments regarding the Schedule 14A Preliminary Proxy Statement (the "Proxy Statement") of Enzon Pharmaceuticals, Inc. (the "Company") filed on March 22, 2006, the Company acknowledges that:

- o the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- o staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- o the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

By: /s/ LAWRENCE R. MILLER
Name: Lawrence R. Miller
Title: Vice President and General Counsel

cc: Kevin T. Collins, Esq.

March 28, 2006

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Via Facsimile and EDGAR

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Gentlemen:

By letter dated March 28, 2006 from the Staff of the Commission, the Staff provided certain comments regarding the Schedule 14A Preliminary Proxy Statement (the "Proxy Statement") of Enzon Pharmaceuticals, Inc. (the "Company") filed on March 22, 2006. On behalf of the Company, we are responding to the comment letter in the following numbered paragraph which corresponds to the paragraph number in the comment letter. To respond to the comment letter, the Company will include the change described below when it files its Definitive Proxy Statement.

Proposal 3: Approval of increase in number of authorized shares of common stock

Please expand the discussion to state whether you have any plan, commitment, arrangement, understanding or agreement, either oral or written, regarding the issuance of common stock subsequent to the increase in the number of authorized shares.

Response: The Company does not have any current plan, commitment, arrangement, understanding or agreement, either oral or written, regarding the issuance of common stock subsequent to the increase in the number of authorized shares. The fourth paragraph of Proposal 3 will be revised to add the underlined disclosure (last sentence) below:

"The purpose of the proposed amendment is to allow us to have a sufficient number of shares of authorized and unissued common stock which can be issued in connection with such corporate purposes as may be considered advisable by the Board. Having such shares available for issuance in the future will give us greater flexibility and will allow such shares to be issued as determined by the Board without the expense and delay of a special stockholders' meeting. Such stock could be used, for example, for acquisitions, for stock splits or stock dividends, for our employee benefit plans, or in connection with equity or convertible debt financings. We do not have any currently existing plan, commitment, arrangement, understanding or agreement, either oral or written, regarding the issuance of common stock subsequent to the increase in the number of authorized shares."

A statement of the Company acknowledging that: (i) the Company is responsible for the adequacy and accuracy of the disclosure in the filing; (ii) staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and (iii) the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States is enclosed.

Please contact me at (212) 847-8742 or Molly Gardner of this office at (212) 847-8757 if you have any questions regarding the foregoing.

Very truly yours,

/s/ KEVIN T. COLLINS
Kevin T. Collins

cc: Lawrence R. Miller, Esq.

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