

Mail Stop 6010  
Via Facsimile and U.S. Mail

September 25, 2007

Mr. R. Bruce Stewart  
Chief Executive Officer  
Arrowhead Research Corporation  
201 S. Lake Avenue, Suite 703  
Pasadena, California 91101

**Re: Arrowhead Research Corporation  
Form 10-K for fiscal year ended September 30, 2006  
File No. 000-21898**

Dear Mr. Stewart:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant