

Via Facsimile and U.S. Mail
Mail Stop 6010

December 8, 2006

Anthony J. Weir
Chief Financial Officer
Vernalis plc
Oakdene Court, 613 Reading Road
Winnersh, Berkshire RG41 5UA, United Kingdom

Re: Vernalis plc
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 29, 2006
File No. 000-20104

Dear Mr. Weir:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Jim Atkinson
Accounting Branch Chief