Via Facsimile and U.S. Mail
Mail Stop 6010

January 25, 2008

Ms. Michelle G. Burris
Senior Vice President and Chief
Financial Officer
Trubion Pharmaceutics, Inc.
2401 Fouth Avenue, Suite 1050
Seattle, WA 98121

Re: Trubion Pharmaceutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 26, 2007
File Number: 001-33054

Dear Ms. Burris:

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

Sincerely,

Joel Parker
Accounting Branch Chief