

[Letterhead of MediciNova, Inc.]

August 18, 2006

Via Edgar and Federal Express

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attention: Jeffrey P. Riedler, Assistant Director

**Re: MediciNova, Inc. (the "Company")
Amendment No. 1 to Schedule 14A
File No. 0-51133**

Ladies and Gentlemen:

Pursuant to the letter from Mr. Riedler dated August 15, 2006 to Dr. Yuichi Iwaki, Chief Executive Officer of the Company, regarding the Preliminary Proxy Statement on Schedule 14A (the "**Proxy Statement**") filed by the Company on August 9, 2006, the Company acknowledges the following with regard to the filing of the Proxy Statement and any amendments thereto:

- the Company is responsible for the adequacy and accuracy of the disclosure in the Proxy Statement;
- staff comments or changes to disclosure in response to staff comments do not foreclose the commission from taking any action with respect to the Proxy Statement; and
- 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.

Please do not hesitate to the undersigned, at (858) 373-1500, with any questions regarding this matter.

Very truly yours,

/s/ Shintaro Asako

Shintaro Asako,
Vice President, Accounting and Administration

cc: Yuichi Iwaki, M.D., Ph.D.
Mr. Gregory S. Belliston