

ATHEROGENICS INC
Form AW
January 21, 2005

ATHEROGENICS, INC.
8995 Westside Parkway
Alpharetta, Georgia 30004

January 21, 2005

Securities and Exchange Commission
Division of Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: AtheroGenics, Inc. - Form AW
Request for Withdrawal of Amendment No 6 to Registration Statement
on Form S-3 filed on December 7, 2004 (File No. 333-110160)
Accession No.: 0000950144-04-011802

Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act of 1933, as amended, AtheroGenics, Inc. (the "Company") requests the withdrawal of the Amendment No. 6 to Registration Statement on Form S-3 (File No. 333-110160) that was filed with the Securities and Exchange Commission on December 7, 2004. This amendment to the Registration Statement was inadvertently submitted as a pre-effective amendment due to the use of the wrong form type header (form type "S-3/A") when it was filed on the EDGAR system. The amendment should have been filed as a post-effective amendment to Registration Statement on Form S-3 using the form type header "POS AM". No securities were sold in connection with the amendment to the Registration Statement filed under the form type header S-3/A. The Company has filed the Post-Effective Amendment No. 6 to Registration Statement on Form S-3 on January 19, 2005 and will request by separate acceleration request effectiveness of that post-effective amendment.

If you have any questions regarding this request for withdrawal, please do not hesitate to contact Stacy S. Ingram of McKenna Long & Aldridge LLP, our outside counsel, at (404) 527-4647.

Sincerely,

AtheroGenics, Inc.

By: /s/RUSSELL M. MEDFORD
Russell M. Medford, Ph.D., M.D.
President and Chief Executive Officer