

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 28, 2006

Mr. Christopher B. Wood  
Chairman and Chief Executive Officer  
Bioenvision, Inc.  
345 Park Avenue, 41<sup>st</sup> Floor  
New York, New York 10154

**Re: Bioenvision, Inc.**  
**Form 10-KSB for Fiscal Year Ended June 30, 2005**  
**Filed October 13, 2005**  
**File No. 001-31787**

Dear Mr. Wood:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief