

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 26, 2009

Mr. James H. Brennan  
Commonwealth Biotechnologies, Inc.  
Vice President Financial Operations  
601 Biotech Drive  
Richmond, Virginia 23235

**Re: Commonwealth Biotechnologies, Inc.**  
**Item 4.01 Form 8-K**  
**File No. 000-06334**

Dear Mr. Brennan:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins  
Staff Accountant