

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 8, 2007

Garro H. Armen, Ph.D.  
Chief Executive Officer and Chairman of the Board  
Antigenics Inc.  
630 Fifth Avenue  
Suite 2100  
New York, NY 10111

**Re: Antigenics Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**File No. 0-29089**

Dear Dr. Armen:

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

Sincerely,

Kevin Woody  
Branch Chief