

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 11, 2008

Mr. Joshua Schein  
Chief Executive Officer  
Lev Pharmaceuticals, Inc.  
675 Third Avenue, Suite 2200  
New York, NY 10017

**Re: Lev Pharmaceuticals, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Form 10-Q for the Quarterly Period Ended March 31, 2008**  
**File No. 000-32947**

Dear Mr. Schein:

We have completed our review of the above filings and have no further comment at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief