

Via Facsimile and U.S. Mail
Mail Stop 6010

July 16, 2008

Mr. Darrell Elliott
Interim Chief Executive Officer
ViRexx Medical Corp.
8223 Roper Road NW
Edmonton, Alberta, Canada T6E 6S4

Re: ViRexx Medical Corp.
Form 20-F for the Year Ended December 31, 2007
Filed April 1, 2008
File No. 001-32608

Dear Mr. Elliott:

We have completed our review of your Form 20-F for the year ended December 31, 2007 and have no further comment at this time.

Sincerely,

Joel Parker
Accounting Branch Chief