

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