

Mail Stop 6010

March 6, 2009

Mr. Photios Michalargias
Chief Financial Officer
Helix BioPharma Corp.
305 Industrial Parkway South, #3
Aurora, Ontario, Canada L4G 6X7

Re: Helix BioPharma Corp.
Registration statement on Form 20-FR filed February 5, 2009
File No. 000-53508

Dear Mr. Michalargias:

We have completed our review of your registration statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: John Bessonette, Esquire
Kramer Levin Naftalis & Frankel LLP
1177 Avenue of the Americas
New York, New York 10036-2714