



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 22, 2011

Dr. Cameron Durant  
Executive Chairman and Director  
Anavex Life Sciences Corp.  
50 Harrison Street, Suite 315A  
Hoboken, NJ 07030

**Re: Anavex Life Sciences Corp.**  
**Form 10-K for the Fiscal Year Ended September 30, 2010**  
**Filed December 27, 2010**  
**File No. 000-51652**

Dear Dr. Durant:

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

Sincerely,

Melissa N. Rocha  
Accounting Branch Chief