



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