

Mail Stop 3561

September 8, 2008

Harris A. Lichtenstein, Ph.D.,
President and Chief Executive Officer
Omnimmune Holdings, Inc.
4600 Post Oak Place, Suite 352
Houston, Texas 77027

Re: Omnimmune Holdings, Inc.
Item 4.01 Form 8-K
Filed August 12, 2008
File No. 333-145507

Dear Dr. Lichtenstein:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant