

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 4, 2009

Mr. Douglas D. Burkett  
Principal Executive Officer  
Champions Biotechnology, Inc.  
1400 N. 14<sup>th</sup> Street  
Arlington, VA 22209

**Re: Champions Biotechnology, Inc.**  
**Form 10-KSB for the Fiscal Year Ended April 30, 2008**  
**File No. 000-17263**

Dear Mr. Burkett:

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

Sincerely,

Carlton Tartar  
Branch Chief