



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2011

Joel Ackerman  
Chief Executive Officer and Secretary  
Champions Biotechnology, Inc.  
855 North Wolfe Street, Suite 619  
Baltimore, MD 21205

**Re: Champions Biotechnology, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed March 1, 2011  
File No. 000-17263**

Dear Mr. Ackerman:

We have completed our review of your preliminary information statement on Schedule 14C and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Hillel Tendler  
Neuberger, Quinn, Gielen, Rubin & Gibber, P.A.  
27th Floor  
One South Street  
Baltimore, MD 21202-3282