

Via Facsimile and U.S. Mail  
Mail Stop 4720

June 25, 2009

Stephen M. Elliston  
President  
Advanced Viral Research Corp.  
Six Executive Plaza, Suite 283  
Yonkers, NY 10701

**Re: Advanced Viral Research Corp.  
Item 4.01 Form 8-K filed June 5, 2009  
File No. 000-18293**

Dear Mr. Elliston:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Sasha Singh Parikh  
Staff Accountant