

Mail Stop 3561

July 9, 2007

Richard Rubin  
Chief Executive Officer  
American Biogenetic Sciences, Inc.  
90 John Street, Suite 626  
New York, NY 10038

**Re: American Biogenetic Sciences, Inc.  
Form 10-KSB for Fiscal Year Ended  
December 31, 2006  
File No. 0-19041**

Dear Mr. Rubin:

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

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies

cc: Richard Rubin, CEO  
Fax: 212-658-9867