

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 11, 2008

Mark M. Webber  
Chief Financial Officer  
AVI BioPharma, Inc.  
One SW Columbia Street, Suite 1105  
Portland, Oregon 97258

**Re: AVI BioPharma, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**File No. 001-14895**

Dear Mr. Webber:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief