

Via Facsimile and U.S. Mail
Mail Stop 6010

September 4, 2007

Mr. Gregory P. Hanson, CMA
Senior Vice President, Chief Financial Officer
(Principal Financial and Accounting Officer)
ADVENTRX Pharmaceuticals, Inc.
6725 Mesa Ridge Road
Suite 100
San Diego, CA 92121

**Re: ADVENTRX Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 15, 2007
File Number: 001-32157**

Dear Mr. Hanson:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant