

Via Facsimile and U.S. Mail
Mail Stop 6010

April 9, 2008

Ms. Rose C. Perri
Chief Financial Officer
Generex Biotechnology Corporation
33 Harbour Square, Suite 202
Toronto, Canada M5J 2G2

**Re: Generex Biotechnology Corporation
Form 10-K for the Year Ended July 31, 2007
Filed October 15, 2007
File No. 000-25169**

Dear Ms. Perri:

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

Sincerely,

Joel Parker
Accounting Branch Chief