Via Facsimile and U.S. Mail Mail Stop 6010

September 24, 2008

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

> Re: Generex Biotechnology Corp. Item 4.01 Form 8-K Filed September 10, 2008 File No. 000-25169

Dear Ms. Perri:

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

Sincerely,

Tabatha Akins Staff Accountant