



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 23, 2010

Mr. Mark J. Rosenblum
Chief Financial Officer
Advaxis, Inc.
The Technology Centre of New Jersey
675 Route 1, Suite 119
North Brunswick, NJ 08902

Re: Advaxis, Inc.
Form 10-Q for Fiscal Quarter Ended April 30, 2010
Filed June 3, 2010
File No. 000-28489

Dear Mr. Rosenblum:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief