

Mail Stop 4720

April 26, 2010

Eugene Seymour, M.D.  
Chief Executive Officer  
NanoViricides, Inc.  
135 Wood Street, Suite 205  
West Haven, Connecticut 06506

**Re: NanoViricides, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2009**  
**File No. 000-52318**

Dear Dr. Seymour:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director