



DIVISION OF
CORPORATION FINANCE

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

March 2, 2011

Joel Ackerman
Chief Executive Officer and Secretary
Champions Biotechnology, Inc.
855 North Wolfe Street, Suite 619
Baltimore, MD 21205

**Re: Champions Biotechnology, Inc.
Preliminary Information Statement on Schedule 14C
Filed March 1, 2011
File No. 000-17263**

Dear Mr. Ackerman:

We have completed our review of your preliminary information statement on Schedule 14C and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Hillel Tendler
Neuberger, Quinn, Gielen, Rubin & Gibber, P.A.
27th Floor
One South Street
Baltimore, MD 21202-3282