

Via Facsimile and U.S. Mail
Mail Stop 6010

October 8, 2008

Steve H. Kanzer
Chairman and Chief Executive Officer
Pipex Pharmaceuticals, Inc.
3930 Varsity Drive
Ann Arbor, MI 48108

**Re: Pipex Pharmaceuticals, Inc.
Form 10-KSB for the Year Ended December 31, 2007
File No. 001-12584**

Dear Mr. Kanzer:

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

Sincerely,

Joel Parker
Accounting Branch Chief