

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 18, 2008

Mr. Anthony Marucci  
Interim President and Chief Executive Officer  
AVANT Immunotherapeutics, Inc.  
119 Fourth Avenue  
Needham, Massachusetts 02494

**Re: AVANT Immunotherapeutics, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Form 10-Q for the Period Ended June 30, 2008**  
**File No. 0-15006**

Dear Mr. Marucci:

We have completed our review of your Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief