

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 10, 2007

Mr. Fred Cobb  
Vice President Finance  
Advaxis, Inc.  
Technology Centre of New Jersey  
675 U.S. Highway One, Suite B113  
North Brunswick, NJ 08902

Re: **Advaxis, Inc.**  
**Form 10-KSB for Fiscal Year Ended October 31, 2006**  
**Filed on February 13, 2007**  
**File No. 000-28489**

Dear Mr. Cobb:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant