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April 28, 2008

VIA EDGAR AND OVERNIGHT MAIL

United States Securities and Exchange Commission 100 F Street, NE Mail Stop 4561 Washington, D.C. 20549 Attention: Sonia Barros

Re: Pipex Pharmaceuticals, Inc. File No. 001-12584

Dear Ms. Barros:

Thank you for your April 25, 2008 letter regarding Pipex Pharmaceuticals, Inc.'s (the "Company") proxy statement. We hereby submit a letter responding to the two comments. For your convenience, we have set forth below the comments in their entirety followed by our responses thereto.

- 1. Please include the required compensation for 2006 in the summary compensation table.
 - Response: We will revise the summary compensation table to include the required compensation for 2006 in the Definitive Proxy Statement.
- 2. Please disclose your current plans to complete a spin off. If you have any plans to complete a spin off, you must provide all information that would be required as if the shareholders were voting on a spin off. See Note A to Schedule 14A.

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Response: We will disclose in the Definitive Proxy Statement that "the Company has no plans to complete a spin off at this time."

Please call me at (516)222-0888 to let me know whether I can file the Definitive Proxy Statement.

Thank you

Sincerely,

/s/ Steven Pappas

Steven Pappas

cc: Pipex Pharmaceuticals, Inc.