



DIVISION OF
CORPORATION FINANCE

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

March 4, 2011

Brian D. Bottjer
Acting Chief Financial Officer
Biovest International, Inc.
324 South Hyde Park Avenue
Suite 350
Tampa, Florida 33606

Re: Biovest International, Inc.
Form 10-K for the year ended September 30, 2010
File No. 000-11480

Dear Mr. Bottjer:

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

Sincerely,

Gus Rodriguez
Accounting Branch Chief