February 3, 2009

Elazar Rabbani, Ph.D. Chief Executive Officer Enzo Biochem, Inc. 527 Madison Avenue New York, NY 10022

Re: Enzo Biochem, Inc.

Form 10-K for Fiscal Year Ended

July 31, 2008 File No. 001-09974

Dear Mr. Rabbani:

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

Sincerely,

John Reynolds Assistant Director