

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 10, 2007

Ms. Elizabeth Brown  
Acting Chief Financial Officer  
Acambis PLC  
Peterhouse Technology Park  
100 Fulbourn Road  
Cambridge CB1 9PT  
United Kingdom

**Re: Acambis PLC**  
**Form 20-F for the fiscal year ended December 31, 2005**  
**File No. 000-30126**

Dear Ms. Brown:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Jim Rosenberg  
Senior Assistant Chief Accountant