



September 18, 2006

Nancy M. Morris, Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

RE: File Number S7-11-06 – Sox 404 Guidance for Smaller Companies

Dear Ms. Morris:

Thank you for the opportunity to address the Commission on this important topic that is having such a huge impact on small companies such as ours. CEL-SCI Corporation is a small biotechnology company (>20 employees) that is currently researching and developing drugs for cancer and infectious diseases. Even though we are about to enter Phase III clinical trials with a cancer compound, money is always scarce and our research is often delayed due the scarcity of funds.

We believe that the protection of investors from fraudulent or manipulative financial accounting is extremely important. However, given the size of our company and our lack of sales, we wonder what benefit is derived from making a company in our situation comply with the full implementation of Section 404, much of which is designed for big companies with revenues. Section 404 associated costs put a tremendous burden on our Company and divert the money invested by our shareholders to this task instead of advancing our products. We believe that the cost of complying with Section 404 outweighs the benefits it creates for a small company, however we do believe that regardless of the size of a company it should be required to maintain a system of internal controls that provides reasonable assurance that transactions are recorded in accordance with GAAP.

Implementing COSO 404, and its associated cost, is already difficult but the lack of clear, concise guidance makes the task even more difficult. The costs associated with the implementation of COSO, as we stated above, put a tremendous monetary burden on our Company. To help the small companies with limited resources implement and comply with COSO 404, the SEC needs to issue clear internal-control guidelines that take into account the major differences in the ability of a small company to have the same controls as a large company. For example, we cannot achieve “proper” segmentation of duties because of the small number of staff in the corporate office. As a small company our executives and managers have multiple roles and responsibilities.

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In summary, we do not believe a small public company should be exempt from maintaining adequate internal controls or from the principles of sound policy. What we believe to be necessary are clear concise guidelines for small companies that both consider their limited resources and recognize the need for different requirements when comparing companies with a large number of employees to companies with only 20 employees.

We appreciate your considering the foregoing comments and would welcome the opportunity to discuss this complex issue further.

Sincerely yours,

Geert Kersten  
Chief Executive Officer