Via Facsimile and U.S. Mail Mail Stop 6010

August 6, 2007

Leslie Hudson, Ph.D. Chief Executive Officer and President Nabi Biopharmaceuticals 5800 Park of Commerce Boulevard N.W. Boca Raton, FL 33487

Re: Nabi Biopharmaceuticals

Form 10-K for Fiscal Year Ended December 30, 2006

File No. 0-04829

Dear Dr. Hudson:

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

Sincerely,

Joel N. Parker Branch Chief