Via Facsimile and U.S. Mail Mail Stop 4720

March 29, 2010

J. David Boyle II Senior Vice President and Chief Financial Officer AVI BioPharma, Inc. 3450 Monte Villa Parkway, Suite 101 Bothel, Washington 98021

Re: AVI BioPharma, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Schedule 14A filed April 14, 2009

Forms 10-Q for the Fiscal Quarters Ended March 31, June 30 and

September 30, 2009 File Number: 001-14895

Dear Mr. Boyle:

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

Sincerely,

Joel Parker Accounting Branch Chief