

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 6010

August 23, 2007

Michael J. Soja pSivida Limited Chief Financial Officer 400 Pleasant Street Watertown MA 02472

RE: pSivida Limited

Form 20-F for the fiscal year ended June 30, 2006

Filed December 8, 2006 File No. 000-51122

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James Senior Assistant Chief Accountant

CC: Lawrence Goodman, Esq. (via fax)