



DIVISION OF
CORPORATION FINANCE

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

February 14, 2011

Mr. David Grossman
Chief Executive Officer
XTL Biopharmaceuticals, Ltd.
85 Medinat Hayehudim Street, Herziliya
Pituach, PO Box 033
Herzliya 46140 Israel

**Re: XTL Biopharmaceuticals, Ltd.
Form 20-F filed June 30, 2010
File No. 000-51310**

Dear Mr. Grossman:

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

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Mark F. McElreath, Esq.
Alston & Bird LLP
90 Park Avenue
New York, New York 10016