

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 13, 2006

Mr. Yoram Drucker  
Chief Operating Officer  
Brainstorm Cell Therapeutics Inc.  
1350 Avenue of the Americas  
New York, NY 10019

**Re: Brainstorm Cell Therapeutics Inc.  
Form 10-KSB for Fiscal Year Ended March 31, 2005  
File No. 333-61610**

Dear Mr. Drucker:

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

Sincerely,

Kevin Woody  
Branch Chief