

Mail Stop 4720

December 14, 2009

Avi Barak
Chief Executive Officer and Director
BioCancell Therapeutics Inc.
Beck Science Center
8 Hartom St, Har Hotzvim
Jerusalem 97775
Israel 972-2-548-6555

**Re: BioCancell Therapeutics Inc.
Schedule 14A
Filed November 23, 2009
File No. 000-53708**

Dear Mr. Barak:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Robert H. Cohen, Esq.
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