

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 25, 2007

Dan S. Suesskind  
Chief Financial Officer  
Teva Pharmaceutical Industries Limited  
5 Basel Street  
P.O. Box 3190  
Petach Tikva 49131, Israel

**Re:   Teva Pharmaceutical Industries Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2006**  
**File No. 000-16174**

Dear Mr. Suesskind:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief