

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 19, 2009

Mr. Eyal Desheh  
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 the Year Ended December 31, 2008  
Filed February 27, 2009  
Form 6-K filed May 7, 2009  
File No. 000-16174**

Dear Mr. Desheh:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief