



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2010

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 Fiscal Year Ended December 31, 2009**  
**File No. 000-16174**

Dear Mr. Desheh:

We have completed our review of your Form 20-F and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief