



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2011

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, 2010**  
**File No. 0-16174**

Dear Mr. Desheh:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Melissa N. Rocha  
Accounting Branch Chief