

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 31, 2007

Mr. Moshe Reuveni  
President and Chief Executive Officer  
Healthcare Technologies Ltd.  
Beit Amaragd, 32 Shaham Street  
Kiryat Matalon, Petach Tikva 49170  
Israel

**Re: Healthcare Technologies Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed on June 29, 2006**  
**File No. 000-17788**

Dear Mr. Reuveni:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant