

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 23, 2007

Mr. Mark Oleksiw  
Chief Financial Officer  
Draxis Health, Inc.  
6870 Goreway Drive, 2<sup>nd</sup> Floor  
Mississauga, Ontario L4V 1P1  
Canada

**Re: Draxis Health, Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed March 30, 2007**  
**File No. 000-17434**

Dear Mr. Oleksiw:

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

Sincerely,

Joel N. Parker  
Accounting Branch Chief