



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 4, 2009

VIA U.S. MAIL

Mr. Rao Uppaluri  
Senior Vice President and Chief Financial Officer  
Opko Health, Incorporated  
4400 Biscayne Boulevard  
Suite 1180  
Miami, Florida 33137

**Re: Opko Health, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 001-33528**

Dear Mr. Uppaluri:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief