



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