

Mail Stop 6010  
Via Facsimile and U.S. Mail

March 21, 2008

Mr. Andrew J. Heath  
Chief Executive Officer  
Protherics PLC  
The Heath Business & Technical Park  
Runcorn, Cheshire, WA7 4QX England

**Re: Protherics PLC**  
**Form 20-F for fiscal year ended March 31, 2007**  
**File No. 000-51463**

Dear Mr. Heath:

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

Sincerely,

Carlton E. Tartar  
Branch Chief