Via Facsimile and U.S. Mail Mail Stop 6010

March 13, 2006

Mr. Yoram Drucker Chief Operating Officer Brainstorm Cell Therapeutics Inc. 1350 Avenue of the Americas New York, NY 10019

Re: Brainstorm Cell Therapeutics Inc. Form 10-KSB for Fiscal Year Ended March 31, 2005 File No. 333-61610

Dear Mr. Drucker:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Kevin Woody Branch Chief