

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 3, 2008

Mr. Abraham Havron  
Chief Executive Officer  
Modigene Inc.  
3 Sapir Street  
Weizmann Science Park  
Nes-Ziona, Israel 74140

**Re: Modigene Inc.**  
**Form 10-KSB/A for the Year Ended December 31, 2007**  
**Form 10-Q/A for the Quarter Ended March 31, 2008**  
**File No. 000-52691**

Dear Mr. Havron:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief