



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

DIVISION OF  
CORPORATION FINANCE

November 14, 2012

Via E-mail

Dr. Yuval Cohen  
President  
Morria Biopharmaceuticals PLC  
53 Davies Street  
London W1K 5JH  
United Kingdom

**Re: Morria Biopharmaceuticals PLC  
Amendment No. 2 to Registration Statement on Form 20-F  
Filed October 29, 2012  
File No. 000-54749**

Dear Dr. Cohen:

We have reviewed your amended registration statement and we have the following additional comments.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the next amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Interim Consolidated Financial Statements (Unaudited)  
General

1. Please re-number the pages to the unaudited interim financial statements so they do not duplicate the same page numbers in the audited financial statements.
2. It appears that the column headings on pages F-4 and F-6 label only 2011 as unaudited. Please label all three columns as unaudited or label the entire financial statement as unaudited.

Notes to Consolidated Financial Statements  
General

3. Please label the header to all pages of the interim notes as unaudited.

Note 3. Unaudited Interim Consolidated Financial Statements, page F-9

4. Please revise to include a statement in the notes to the financial statements disclosing that the interim financial statements reflect all adjustments, which are, in the opinion of management, necessary to a fair statement of the results for the interim periods presented as required by Rule 10-01(b)(8) of Regulation S-X.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact James Peklenk at (202) 551-3661 or Donald Abbott at (202) 551-3608 if you have questions regarding comments on the financial statements and related matters. Please contact Scot Foley at (202) 551-3383, Jennifer Riegel at (202) 551-3575 or me at (202) 551-3715 with any other questions.

Sincerely,

/s/ Jennifer Riegel for

Jeffrey Riedler  
Assistant Director

cc: Jeffrey Schultz, Esq.  
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.  
666 Third Avenue  
New York, NY 10017