

March 30, 2021

Maoz Sigron
Chief Financial Officer
Perion Network Ltd.
26 HaRokmim Street
Holon 5885849, Israel

Re: Perion Network Ltd.
Registration

Statement on Form F-3

Filed March 25,

2021

File No. 333-254706

Dear Mr. Sigron:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Larry Spigel, Office Chief, at (202) 551-3815 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology