FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

OMB APPROVAL						
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

						Stricit Company A						
1. Name and Address of Reporting Person* LONGVIEW FUND LP 2. Date of Event Requiring Statement (Month/Day/Year) 01/31/2007			nent	3. Issuer Name and Ticker or Trading Symbol IncrediMail Ltd. [MAIL]								
(Last) (First) (Middle) 600 MONTGOMERY STREET, 44TH					4. Relationship of Reporting Person(s) to Issuer (Check all applicable)				(5. If Amendment, Date of Original Filed (Month/Day/Year)		
FLOOR				Director X 10% Owner								
						Officer (give title below)		Other (spe below)	, 10	. Individual or Join pplicable Line)	d/Group Filing (Check	
(Street)										X Form filed b	y One Reporting Person	
SAN FRANCISCO	CA	94111								Form filed b Reporting P	y More than One erson	
(City)	(State)	(Zip)										
Table I - Non-Derivative Securities Beneficially Owned												
1. Title of Security (Instr. 4)						nt of Securities ally Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)		
Common Stock						943,717		D				
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)												
1. Title of Derivative Security (Instr. 4) 2. Date Exercisabl Expiration Date (Month/Day/Year)			ate	3. Title and Amount of Secu Underlying Derivative Secur			ity (Instr. 4) Conve		se Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)		
			Date Exercisable	Expiration Date	n Title			Amount or Number of Shares	Price of Derivative Security	Direct (D) or Indirect (I) (Instr. 5)		

Explanation of Responses:

/s/ S. Michael Rudolph, CFO 06/04/2007 of Viking Asset Management, LLC as Investment Manager

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 5 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.