

**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

**FORM S-8**REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**INCREDIMAIL LTD.**

(Exact name of registrant as specified in its charter)

Israel

(State or other jurisdiction of incorporation or organization)

Not Applicable

(I.R.S. Employer Identification No.)

4 HaNechoshet Street, Tel Aviv, Israel  
(Address of Principal Executive Offices)69710  
(Zip Code)THE 2003 ISRAELI SHARE OPTION PLAN  
(Full title of the plan)Jeff Holtzman  
IncrediMail Inc.  
211 East 43<sup>rd</sup> Street, Suite 2300  
New York, NY 10017  
(Name and address of agent for  
service)  
(212)682-1995  
(Telephone number, including area code, of agent for service)

Copy to:

Michael Rimon  
Meitar Liquornik Geva & Leshem Brandwein  
16 Abba Hillel Silver Road  
Ramat Gan 52506, Israel  
Telephone No.: (972-3) 610-3100  
Telecopier No.: (972-3) 610-3687

Approximate date of commencement of proposed sale to public: From time to time after the effective date of this Registration Statement.

**CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Ordinary Shares, par value NIS 0.01 per share	1,000,000	\$ 2.98 (2)	\$ 2,980,000	\$ 117
(1) This registration statement shall also cover such indeterminate number of Ordinary Shares as may be issued to prevent dilution resulting from stock dividends, stock splits or similar transactions effected without the registrant's receipt of consideration, which transactions result in an increase in the number of outstanding Ordinary Shares of the registrant, in accordance with Rule 416 under the Securities Act of 1933, as amended (the "Securities Act").				
(2) Estimated solely for the purpose of calculating the registration fee on the basis of, pursuant to Rule 457(c) and (h) under the Securities Act, the average of the high and low sale prices of the Ordinary Shares on the Nasdaq Global Market on June 27, 2008 with respect to 1,000,000 Ordinary Shares subject to future grants under the plan underlying this registration statement.				

**EXPLANATORY NOTE**

The contents of the registrant's Registration Statement on Form S-8, File No. 333-133968, filed with the Securities and Exchange Commission on May 10, 2006, are hereby incorporated by reference into this Registration Statement with the exception of Exhibits 5.1, 23.1, 23.2, and 24.1, which are provided herewith.

**ADDITIONAL INFORMATION**

On December 27, 2007, the number of Ordinary Shares underlying the registrant's 2003 Israeli Share Option Plan was increased by 1,000,000 to a total of 2,368,000 Ordinary Shares.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference.

The following documents filed by the registrant with the Securities and Exchange Commission are hereby incorporated by reference in this Registration Statement:

- (a) Our Annual Report on Form 20-F for the fiscal year ended December 31, 2007; and
- (b) Our report on Form 6-K filed on June 2, 2008, containing the registrant's press release of June 2, 2008 covering financial results of the registrant for the first quarter of 2008 (excluding all financial information not prepared in accordance with US generally accepted accounting principles (GAAP), identified as Non-GAAP financial information or measures).

In addition, all subsequent annual reports filed on Form 20-F prior to the termination of this offering are incorporated by reference into this Registration Statement. Also, we may incorporate by reference our future reports on Form 6-K by stating in those Forms that they are being incorporated by reference into this prospectus.

All documents subsequently filed by the registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, are deemed to be incorporated by reference into this Registration Statement and to be part hereof from the respective dates of filing of such documents. Any statement contained in this Registration Statement or in a document incorporated by reference shall be deemed modified or superseded to the extent that a statement contained in any subsequently filed document which also is or is deemed to be incorporated by reference herein or therein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed to constitute a part hereof, except as so modified or superseded.

#### Item 8. Exhibits.

Exhibit No.	Description
5.1	Opinion of Erdinast, Ben Nathan & Co., Advocates, Israeli counsel to the registrant, as to the legality of the securities being offered under this Registration Statement.
23.1	Consent of Kost Forer Gabbay & Kasierer, Member of Ernst & Young Global.
23.2	Consent of Erdinast, Ben Nathan & Co. (included in Exhibit 5.1).
24.1	Power of Attorney (see Page II-1 of this Registration Statement).

II-1

### SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Tel Aviv, State of Israel on this 26 day of June, 2008.

INCREDIMAIL LTD.

By: /s/ Ofer Adler

Ofer Adler  
Chief Executive Officer

### POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Ofer Adler and Yacov Kaufman, and each of them with power of substitution, as his attorney-in-fact, in all capacities, to sign any amendments to this Registration Statement (including post-effective amendments) and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that said attorney-in-facts or their substitutes may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated:

<u>Signature</u>	<u>Title</u>	<u>Date</u>
------------------	--------------	-------------

<u>/s/ Ofer Adler</u> Ofer Adler	Chief Executive Officer and Director (principal executive officer)	June 26, 2008
<u>/s/ Yacov Kaufman</u> Yacov Kaufman	Chief Financial Officer (principal financial and accounting officer)	June 26, 2008
<u>/s/ Tamar Gottlieb</u> Tamar Gottlieb	Chairperson and Director	June 26, 2008
<u>/s/ Yair M. Zadik</u> Yair M. Zadik	Director	June 26, 2008
<u>/s/ Gittit Guberman</u> Gittit Guberman	Director	June 26, 2008
<u>/s/ David Jutkowitz</u> David Jutkowitz	Director	June 26, 2008
<u>/s/ James H. Lee</u> James H. Lee	Director	June 26, 2008

#### **SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES**

Pursuant to the Securities Act of 1933, the undersigned, the duly authorized representative in the United States of IncrediMail Ltd., has signed this Registration Statement on Form S-8 on June 26, 2008.

INCREDIMAIL INC.

By: /s/ Jeff Holtzman

\_\_\_\_\_  
Jeff Holtzman  
President

II-2

#### **EXHIBIT INDEX**

<u>Description</u>	
5.1	Opinion of Erdinast, Ben Nathan & Co., Advocates, Israeli counsel to the registrant, as to the legality of the securities being offered under this Registration Statement.
23.1	Consent of Kost Forer Gabbay & Kasierer, Member of Ernst & Young Global.
23.2	Consent of Erdinast, Ben Nathan & Co. (included in Exhibit 5.1).
24.1	Power of Attorney (see Page II-1 of this Registration Statement).

II-3

[Letterhead of Erdinast, Ben Nathan &amp; Co.]

June 24, 2008

IncrediMail Ltd.  
2 Kaufman Street  
Tel-Aviv 68012, Israel

Gentlemen:

We have acted as counsel to IncrediMail Ltd., a company organized under the laws of the State of Israel (the “Company”), in connection with the registration statement on Form S-8 (the “Registration Statement”) filed with the Securities and Exchange Commission under the Securities Act of 1933 (the “Securities Act”) covering 1,000,000 ordinary shares of the Company, par value NIS 0.01 per share (“Ordinary Shares”), authorized for issuance under the Company’s 2003 Israeli Share Option Plan (the “Plan”; such Ordinary Shares referred to as the “Plan Shares”).

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of all such agreements, certificates, and other statements of corporate officers and other representatives of the Company, and other documents provided to us by the Company as we have deemed necessary as a basis for this opinion.

In rendering an opinion on the matters hereinafter set forth, we have assumed the authenticity of all original documents submitted to us as certified, conformed or photographic copies thereof, the genuineness of all signatures and the due authenticity of all persons executing such documents. We have assumed the same to have been properly given and to be accurate, we have assumed the truth of all facts communicated to us by the Company, and we have also assumed that all consents, minutes and protocols of meetings of the Company’s board of directors and shareholders meetings of the Company which have been provided to us are true, accurate and have been properly prepared in accordance with the Company’s incorporation documents and all applicable laws. In addition, we have assumed that in connection with the issuance of Ordinary Shares under the Plan, the Company will receive consideration in an amount not less than the aggregate par value of the Plan Shares covered by each such issuance.

In giving the opinion expressed herein, no opinion is expressed as to the laws of any jurisdiction other than the State of Israel as the same are in force on the date hereof. This opinion is limited to the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated.

Based upon and subject to the foregoing, we are of the opinion that the Plan Shares, when issued upon exercise of options in accordance with the terms of the Plan and thereafter sold, will be legally issued, fully paid and non assessable.

We hereby consent to the filing of this opinion letter as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Securities and Exchange Commission promulgated thereunder or Item 509 of Regulation S-K promulgated under the Securities Act.

This opinion letter is rendered as of the date hereof and we disclaim any obligation to advise you of facts, circumstances, events or developments that may be brought to our attention after the effective date of the Registration Statement that may alter, affect or modify the opinions expressed herein.

---

This opinion shall be governed by the laws of the State of Israel, and exclusive jurisdiction with respect thereto under all and any circumstances, and under all and any proceedings shall be vested only and exclusively with the courts of Tel Aviv in the State of Israel. This opinion is rendered to you subject to, based and in reliance on your agreement to comply with the exclusive choice of law and jurisdiction contained herein and to refrain under all and any circumstances from initiating any proceedings or taking any legal action relating to this opinion outside the State of Israel.

Very truly yours,

/s/ Erdinast, Ben Nathan &amp; Co., Advocates

---

Erdinast, Ben Nathan & Co., Advocates

---

## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to the IncrediMail Ltd. (the “Company”) 2003 Israeli Share Option Plan of our report dated May 12, 2008, with respect to the financial statements of the Company included in its Annual Report on Form 20-F for the year ended December 31, 2007, filed with the Securities and Exchange Commission.

/s/ Kost Forer Gabbay & Kasierer

Kost Forer Gabbay & Kasierer  
A member of Ernst & Young Global

Tel-Aviv, Israel  
June 26, 2008

---