

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0287
Estimated average burden
hours per response: 0.5

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

☐ Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

| | | |
|---|--|--|
| 1. Name and Address of Reporting Person* <u>LONGVIEW FUND LP</u> (Last) (First) (Middle) <u>600 MONTGOMERY STREET</u> <u>44TH FLOOR</u> (Street) <u>SAN FRANCISCO, CA 94111</u> (City) (State) (Zip) | 2. Issuer Name and Ticker or Trading Symbol <u>IncrediMail Ltd. [MAIL]</u> 3. Date of Earliest Transaction (Month/Day/Year) <u>08/30/2007</u> 4. If Amendment, Date of Original Filed (Month/Day/Year) | 5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person |
|---|--|--|

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

| 1. Title of Security (Instr. 3) | 2. Transaction Date (Month/Day/Year) | 2A. Deemed Execution Date, if any (Month/Day/Year) | 3. Transaction Code (Instr. 8) | | 4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5) | | | 5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4) | 6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | 7. Nature of Indirect Beneficial Ownership (Instr. 4) |
|---------------------------------|--------------------------------------|--|--------------------------------|---|---|------------|----------|---|--|---|
| | | | Code | V | Amount | (A) or (D) | Price | | | |
| Common Stock | 08/30/2007 | | P | | 25,000 | A | \$8.183 | 1,059,458 | D(1)(2)(3) | |
| Common Stock | 08/31/2007 | | P | | 76,236 | A | \$8.3925 | 1,135,694 | D(1)(2)(3) | |
| Common Stock | 09/14/2007 | | P | | 17,500 | A | \$8.591 | 1,153,194 | D(1)(2)(3) | |

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

| 1. Title of Derivative Security (Instr. 3) | 2. Conversion or Exercise Price of Derivative Security | 3. Transaction Date (Month/Day/Year) | 3A. Deemed Execution Date, if any (Month/Day/Year) | 4. Transaction Code (Instr. 8) | | 5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) | | 6. Date Exercisable and Expiration Date (Month/Day/Year) | | 7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4) | 8. Price of Derivative Security (Instr. 5) | 9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4) | 10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | 11. Nature of Indirect Beneficial Ownership (Instr. 4) |
|--|--|--------------------------------------|--|--------------------------------|---|--|-----|--|-----------------|---|--|--|---|--|
| | | | | Code | V | (A) | (D) | Date Exercisable | Expiration Date | | | | | |

Explanation of Responses:

1. The securities reported as beneficially owned by Longview Fund, L.P. ("Longview") on this Form 4 include securities also beneficially owned by the following Longview affiliates (together with Longview, the "Longview Affiliates"): Viking Asset Management, LLC ("Viking LLC"), Viking Asset Management, Ltd. ("Viking Ltd."), Peter T. Benz, Merrick D. Okamoto, Wayne H. Coleson, S. Michael Rudolph and Longview Fund International, Ltd. ("Longview International"). Longview is filing this Form 4 on behalf of the Longview Affiliates, jointly, but not as a group, and each of the Longview Affiliates disclaims membership in a group, within the meaning of Rule 13d-5(b) under the Securities Exchange Act of 1934, as amended.

2. Viking LLC is the investment adviser to investment limited partnerships of which Viking Ltd. is the general partner, including Longview. Viking Ltd. is the investment adviser to Longview International, but pursuant to an agreement between Viking Ltd. and Viking LLC, Viking Ltd. has delegated such investment advisory authority to Viking LLC. Viking LLC is also the investment adviser to other investment funds. Mr. Benz, Mr. Okamoto, Mr. Coleson and Mr. Rudolph are the control persons of Viking LLC and Viking Ltd. Longview International holds shares of the Issuer's common stock indirectly as a limited partner of Longview.

3. These securities are held directly by Longview and indirectly by Longview International for the benefit of their investors. These securities are indirectly beneficially owned by Viking Ltd. as the general partner of Longview and Viking LLC as the investment adviser of Longview and Longview International, and by Mr. Benz, Mr. Okamoto, Mr. Coleson and Mr. Rudolph as the control persons of Viking LLC and Viking Ltd. Each of Viking LLC, Viking Ltd., Mr. Benz, Mr. Okamoto, Mr. Coleson and Mr. Rudolph disclaims beneficial ownership of these securities, except to the extent of that person's pecuniary interest therein.

LONGVIEW FUND, L.P., By:
Viking Asset Management, 09/18/2007
Ltd., General Partner
By: /s/ S. Michael Rudolph, S. 09/18/2007
Michael Rudolph, Director
** 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 4 (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.