

Mail Stop 4561

March 12, 2009

Yacov Kaufman  
Chief Financial Officer  
Incredimail Ltd.  
4 HaNechoshet Street  
Tel-Aviv 69710  
Israel

**Re: Incredimail Ltd.  
Form 20-F for Fiscal Year Ended December 31, 2007  
File No. 000-51694**

Dear Mr. Kaufman:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief