

Mail Stop 3720

March 20, 2007

Via U.S. Mail

Mr. Eli Gendler
Chief Financial Officer
Vocaltec Communications Ltd.
60 Medinat Hayehudim Street
Herzliya
Israel

**RE: Vocaltec Communications, Ltd.
Form 20-F for the Year ended December 31, 2005
Filed April 21, 2006
File No. 000-27648**

Dear Mr. Gendler:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spiegel
Assistant Director