

Mail Stop 6010

July 25, 2008

Yaron Menashe  
Chief Financial Officer  
Elbit Vision Systems Ltd.  
1 Haofe St., Post Office Box 5030  
Kadima, 60920 Israel

**Re: Elbit Vision Systems Ltd.  
Form 20-F for the fiscal year ended December 31, 2007  
Filed March 31, 2008  
File No. 000-28580**

Dear Mr. Menashe:

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

Sincerely,

Brian R. Cascio  
Accounting Branch Chief