



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 8, 2020

Roy Hess  
President  
MER TELEMAGEMENT SOLUTIONS LTD  
15 Hatidhar Street  
Ra'anana 4366517, Israel

**Re: MER TELEMAGEMENT SOLUTIONS LTD**  
**Registration Statement on Form F-3**  
**Filed May 4, 2020**  
**File No. 333-237989**

Dear Mr. Hess:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing