

November 20, 2007

VIA U.S. MAIL AND FAX 972-3-608-6050

Shimon Yitzhaki
President
Elbit Medical Imaging Ltd.
2 Weizman St.
Tel-Aviv 64239
ISRAEL

Re: Elbit Medical Imaging Ltd.
File No. 000-28996
Form 20-F for Fiscal Year Ended
December 31, 2006

Dear Mr. Yitzhaki:

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

Sincerely,

Kevin Woody
Accounting Branch Chief