



DIVISION OF
CORPORATION FINANCE

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

June 9, 2010

Shimon Yitzhaki
President and Chief Executive Officer
Elbit Imaging LTD.
2 Weitzman Street
Tel Aviv 64239
Israel

**Re: Elbit Imaging LTD.
Form 20-F for the fiscal year ended December 31, 2008
File No. 000-28996**

Dear Mr. Yitzhaki:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Tom Kluck
Legal Branch Chief