

Mail Stop 4561
Via Fax +972-9-9526111

December 2, 2009

Varda Sagiv
Chief Financial Officer
BluePhoenix Solutions LTD.
8 Maskit Street
Herzlia 46733 Israel

Re: BluePhoenix Solutions LTD.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed on March 31, 2009
Form 6-Ks Filed on February 17, 2009 and May 12, 2009
File No. 333-06208

Dear Ms. Sagiv:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief