

Mail Stop 3561

September 28, 2006

Mr. Gil Hochboim
Chief Financial Officer
G. Willi-Food International Ltd.
3 Nahal Snir Street
Northern Industrial Zone
Yavne, 81224, Israel

**Re: G. Willi-Food International Ltd.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed May 31, 2006
File No. 0-29256**

Dear Mr. Hochboim:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief