



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

November 24, 2009

Mr. Joseph Williger
Chief Executive Officer
G. Willi-Food International, Ltd.
4 Nahal Harif St.
Northern Industrial Zone
Yavne 81106, Israel

Re: G. Willi-Food International, Ltd.
Form 20-F for Fiscal Year Ended December 31, 2008
Commission File No. 000-29256

Dear Mr. Williger:

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

Sincerely,

Jennifer K. Thompson
Branch Chief