



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2011

Via Facsimile

Mr. Amit Meridor  
Chief Executive Officer  
Tefron Ltd.  
28 Chida St.  
Bnei-Brak 51371, Israel

**Re: Tefron Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed July 13, 2010**  
**File No. 001-14680**

Dear Mr. Meridor:

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

Sincerely,

/s/Tia Jenkins

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services