

Mail Stop 4561

February 19, 2009

Mr. Hugo Goldman
Chief Financial Officer
Retalix Ltd.
10 Zarhin Street
Ra'anana 43000, Israel

Re: Retalix Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2007
File No. 000-29742

Dear Mr. Goldman:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief