

Mail Stop 4561

April 2, 2010

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

**Re: Retalix LTD.  
Form 20-F for Fiscal Year Ended December 31, 2008  
File No. 0-29742**

Dear Mr. Goldman

We have completed our review of the above-referenced filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile (617) 338-2880  
Howard E. Berkenblit, Esq.  
Sullivan & Worcester LLP