



DIVISION OF
CORPORATION FINANCE

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

August 23, 2010

Mr. Ron Ela
Chief Financial Officer
CommTouch Software Ltd.
4A Hazoran Street
Poleg Industrial Park
P.O. Box 8511
Netanya 42504, Israel

Re: CommTouch Software, Ltd.
Form 20-F for the fiscal year ended December 31, 2009
Filed March 26, 2010
File No. 0-26495

Dear Mr. Ela:

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

Sincerely,

/s/Larry Spigel
Assistant Director