



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