



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 17, 2010

**VIA INTERNATIONAL MAIL AND FAX 011-972-3-9399832**

Mr. Doron Turgeman  
Chief Financial Officer  
Internet Gold Golden Lines Ltd.  
1 Alexander Yanai Street  
Petach Tikva 49277, Israel

**RE: Internet Gold Golden Lines Ltd.  
Form 20-F for the fiscal year ended December 31, 2010  
Filed June 30, 2010  
File No. 000-30198**

Dear Mr. Turgeman:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel  
Assistant Director