



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

August 5, 2009

Via U.S. Mail

Mr. Steve Crea
Chief Financial Officer
Medis Technologies Ltd.
805 Third Avenue
New York, New York 10022

**Re: Medis Technologies Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
Form 10-Q for the Quarterly Period Ended March 31, 2009
File No. 000-30391**

Dear Mr. Crea:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant