

Mail Stop 4561

October 16, 2009

Paul O'Callaghan
Chief Executive Officer
Jacada Ltd.
11 Galgalei Haplada St.
P.O. Box 12175
Herzliya 46722, Israel

Re: Jacada Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed April 16, 2009
File No. 000-30342

Dear Mr. O'Callaghan:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief