



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

August 26, 2008

Mr. Yuval Ruhama
Chief Financial Officer
Metalink LTD
Yakum Business Park
Yakum 60972, Israel

RE: **Metalink LTD**
Form 20-F for the fiscal year ended December 31, 2007
Filed June 30, 2008

Dear Mr. Ruhama:

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

Sincerely,

Angela J. Crane
Accounting Branch Chief