

Mail Stop 6010

October 24, 2006

Mr. Rafi Amit, Chairman of the Board
and Chief Executive Officer
Camtek Ltd.
Ramat Gavriel Industrial Zone
P.O. Box 544
Migdal Ha'Emek
Israel

**Re: Camtek Ltd.
Form 20-F for the year ended December 31, 2005
File No. 0-30664**

Dear Mr. Amit:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant