



DIVISION OF
CORPORATION FINANCE

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

May 12, 2011

Yuval Yanai
Chief Financial Officer
Given Imaging Ltd.
Hermon Building, New Industrial Park
Yoqneam 20692, Israel

Re: Given Imaging Ltd.
Form 10-K for the year ended December 31, 2010
Filed March 9, 2011
File No. 000-33133

Dear Mr. Yanai:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing[s] to be certain that the filing[s] include[s] the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Martin James
Senior Assistant Chief Accountant