



DIVISION OF
CORPORATION FINANCE

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

Tal Raz
Chief Financial Officer
Cellcom Israel Ltd.
10 Hagavish Street
Netanya 42140, Israel

September 23, 2008

RE: Cellcom Israel Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed March 18, 2008
File no. 001-33271

Dear Mr. Raz:

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

Sincerely,

Larry Spigel
Assistant Director