



DIVISION OF
CORPORATION FINANCE

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

June 24, 2011

Via U.S. Mail and Facsimile to 972-98607986

Amos Shapira
President and Chief Executive Officer
Cellcom Israel Ltd.
10 Hagavish Street
Netanya 42140
Israel

Re: Cellcom Israel Ltd.
Form 20-F for the fiscal year ended December 30, 2010
Filed March 15, 2011
File No. 001-33271

Dear Mr. Shapira:

We have completed our review of your filing. 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 filing 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 to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director