



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 17, 2010

VIA INTERNATIONAL MAIL AND FAX 011-972-3-9399832

Mr. Doron Turgeman
Chief Financial Officer
B Communications Ltd.
2 Dov Friedman Street
Ramat Gan 52503, Israel

**RE: B Communications Ltd.
Form 20-F for the fiscal year ended December 31, 2010
Filed June 30, 2010
File No. 1-33773**

Dear Mr. Turgeman:

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

Sincerely,

/s/ Larry Spigel
Assistant Director