

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 3, 2015**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Caesarstone Sdot-Yam Ltd.**

**File No. 1-35464 - CF#32333**

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Caesarstone Sdot-Yam Ltd. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on March 12, 2015.

Based on representations by Caesarstone Sdot-Yam Ltd. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 4.5	through	December 31, 2019
Exhibit 4.19	through	December 31, 2024
Exhibit 4.20	through	December 31, 2024
Exhibit 4.21	through	December 31, 2024
Exhibit 4.22	through	December 31, 2024
Exhibit 4.23	through	December 31, 2024
Exhibit 4.24	through	December 31, 2024
Exhibit 4.25	through	December 31, 2024
Exhibit 4.26	through	December 31, 2019

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary