

Mail Stop 3010

January 26, 2010

Via U.S. Mail and Facsimile (972) 3.607.5556

Mr. Rinat Remler  
Vice President and Chief Financial Officer  
Elron Electronic Industries Ltd.  
3 Azrieli Center  
42<sup>nd</sup> Floor  
Tel Aviv, Israel 67023

**Re: Elron Electronic Industries Ltd.  
Form 20-F for fiscal year ended December 31, 2008  
Filed June 29, 2009  
Form 20-F/A for the fiscal year ended December 31, 2008  
Filed December 2, 2009  
File No. 0-11456**

Dear Mr. Remler:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Robert Telewicz  
Senior Staff Accountant