



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

August 31, 2007

Mr. Yahel Shachar  
Chief Executive Officer  
Scailex Corporation Ltd.  
3 Azrieli Center  
Triangular Tower 43rd Floor  
Tel Aviv 67023  
Israel

**Re: Scailex Corporation Ltd.**  
**Form 20-F for the Year Ended December 31, 2006**  
**File No. 000-12332**

Dear Mr. Shachar:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Branch Chief