

Mail Stop 4561

October 22, 2008

Mr. Yosef A. Maiman  
Chief Executive Officer and President  
Ampal-American Israel Corporation  
111 Arlozorov Street  
Tel Aviv, Israel 62098

**Re: Ampal-American Israel Corporation  
Form 10-K for the Year Ended December 31, 2007  
Forms 10-Q for the Quarters Ended March 31, 2008 and June 30, 2008  
File No. 0-00538**

Dear Mr. Maiman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kristi Marrone  
Staff Accountant