



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 4, 2009

VIA U.S. MAIL

Miron Markovitz
Chief Financial Officer
Lapis Technologies, Inc.
19 W. 34th Street, Suite 1008
New York, New York 10001

Re: Lapis Technologies, Inc.
Form 10-KSB for the year ended December 31, 2007
Filed March 31, 2008
File No. 333-100979

Dear Mr. Markovitz:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief