



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2019

Roni Al Dor  
Chief Executive Officer  
Sapiens International Corporation N.V.  
Azrieli Center  
26 Harokmim St.  
Holon, 5885800 Israel

**Re: Sapiens International Corporation N.V.**  
**Registration Statement on Form F-3**  
**Filed July 11, 2019**  
**File No. 333-232599**

Dear Mr. Al Dor:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Matthew Derby, Staff Attorney, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Jonathan M. Nathan, Adv.