



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2011

Via Facsimile

Dror Harel-Elkayam  
Chief Financial Officer  
Attunity Ltd.  
70 Blanchard Road  
Burlington, MA 01803

**Re: Attunity Ltd.  
Registration Statement on Form F-3  
Filed March 31, 2011  
File No. 333-173205**

Dear Mr. Harel-Elkayam:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Your fee table includes 349,521 shares of common stock that underlie warrants that are not currently outstanding, which underlie outstanding "Note Rights." Please tell us why you believe that the registration of shares underlying warrants that are not outstanding is consistent with the requirements of Section 5 of the Securities Act. In particular, tell us the exemption from registration you expect to rely upon with respect to the issuance of the warrants and the issuance of the underlying shares and explain the basis for your apparent belief that the conditions that must be obtained to satisfy each of the exemptions upon which you will rely with respect to those transactions is consistent with the public solicitation associated with the inclusion of the shares in the registration statement.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in

possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rule 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

If you have questions or comments please contact Michael F. Johnson, Staff Attorney, at (202) 551-3477. If you require further assistance, you may contact me at (202) 551-3462.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief - Legal

cc: Via Facsimile 972-3-608-9810  
Ido Zemach, Adv.  
Goldfarb, Levy, Eran, Meiri, Tzafrir & Co.