



DIVISION OF
CORPORATION FINANCE

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

December 13, 2010

Eitan Livneh
Chief Executive Officer
Magal Security Systems Ltd.
P.O. Box 70
Industrial Zone, Yahud
56100 Israel

**Re: Magal Security Systems Ltd.
Form 20-F for the Year Ended December 31, 2009
Filed May 3, 2010
File Number 000-21388**

Dear Mr. Livneh:

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

Sincerely,

Larry Spigel
Assistant Director