



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

DIVISION OF  
CORPORATION FINANCE

March 6, 2019

Saar Koursh  
Chief Executive Officer  
Magal Security Systems Ltd.  
P.O. Box 70, Industrial Zone  
Yehud 5621617  
Israel

**Re: Magal Security Systems Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed March 28, 2018**  
**File No. 000-21388**

Dear Mr. Koursh:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications