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Date: 29 April 2007

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Office of International Corporate Finance  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549, U.S.A.



SUPPL

RE: **Bank Hapoalim B.M. Documents Furnished Pursuant to  
Rule 12g3-2(b) under the Securities Exchange Act of 1934 File No. 082-34955**

Ladies and Gentlemen:

On behalf of Bank Hapoalim, a company organized under the laws of the State of Israel (the "Company"), we submit the following information under Rule 12g3-2(b)(1)(iii) with respect to the Company in order to maintain our 12g3-2(b) exemption from the registration requirements of Section 12(g) of the U.S. Securities Exchange Act of 1934, as amended (the "Exchange Act"), available to foreign private issuers pursuant to Rule 12g3-2(b) under the Exchange Act.

Pursuant to Rule 12b3-2(b)(1)(iii) and 12b3-2(b)(4) under the Exchange Act, we are enclosing one copy of each of the documents set forth in Annex A.

All information and documents are being furnished under Rule 12g3-2(b)(1) with the understanding that such information and documents will not be deemed to be "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act, and that neither this letter nor the furnishing of such information and documents shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

If you have any questions or comments regarding the foregoing, please contact the Secretary of the Bank, by tel. (+972) 3-5673800 or by fax (+972) 3-5674576. Thank you for your attention to this matter.

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Very truly yours,

Bank Hapoalim B.M.

**Yoram Weissbrem**  
Secretary of the Bank

Handwritten initials and date: JW 5/4

**List of Documents Submitted Herewith to the  
Commission Pursuant to Rule 12g3-2(b)(iii)**

	<u>Subject</u>	<u>Date</u>	<u>Schedule</u>
1.	<i>Immediate Report</i>	<i>22/04/07</i>	<i>1</i>
2.	<i>Immediate Report</i>	<i>22/04/07</i>	<i>2</i>
3.	<i>Holding(s) in Company</i>	<i>22/04/07</i>	<i>3</i>
4.	<i>Immediate Report</i>	<i>26/04/07</i>	<i>4</i>
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Date: April 22, 2007  
Reference: 802/07

2007-04-22 11:00

To: The London Stock Exchange

Dear Sir or Madam,

RE: **Immediate Report**

In accordance with the Securities (Periodic and Immediate Reports) Regulations, 5730 – 1970 and further to the immediate report which Bank Hapoalim B.M. (hereinafter: “the Bank”) made public on 26th October, 2006, the Bank gives notice that on Friday, 20th April, 2007 at about noon, the transaction was completed whereby “Kovetz” Hevra Lenihul Kupot Gemel Ltd. (“Kovetz” Provident Funds Management Company Ltd.) (a wholly owned subsidiary company of the Bank) (hereinafter: “Kovetz”) sold to Prisma the New Provident Funds Company Ltd., a company belonging to the Prisma Investment House Ltd. group, the activity of managing the following provident funds: Keren Or, Katzir, Kinneret, Aluma, Teuza, Zahav – Zehira BeHashkaot, Dynamit, Gvanim, Migvan Pitzuim, Kinrot and Marpeh Central Sick Pay Fund, including the goodwill acquired by Kovetz in the management of the aforesaid provident funds in the course of the years of its activity, allox the rights and obligations of Kovetz with regard to the management of the aforesaid provident funds and the right to receive the fees for management of these provident funds.

By way of consideration for receiving the aforesaid rights, Prisma the New Provident Funds Company Ltd. paid NIS 455 million while the Bank will record in its financial statements for the second quarter of 2007 a net profit in the sum of approximately NIS 270 million.

Yours faithfully,

Bank Hapoalim B.M.

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**Barry Ben-Zeev**  
Member of the Board of  
Management

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**Sharona Tamir, Advocate**  
Deputy Secretary of the Bank

Schedule Z

Date: April 22, 2007  
Reference: 802/07

To: The London Stock Exchange

Dear Sir or Madam,

RE: Immediate Report

Further to the immediate report of 4th October, 2006, Bank Hapoalim B.M. (hereinafter: "the Bank") is pleased to advise that to-day, 22nd April, 2007 at about 11:30 a.m. there was lodged with the District Court of Tel-Aviv an integrated version of a compromise agreement in the application for the approval of a derivative action against the Bank (Civil Case 1834/06 and Miscellaneous Civil Application 14810/06).

The compromise agreement as reflected in this integrated version includes amendments to the original compromise agreement, in the light of recommendations and comments of the Court and the Securities Authority.

Yours faithfully,

Bank Hapoalim B.M.

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**Ilan Mazur, Advocate**  
Chief Legal Adviser

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**Sharona Tamir, Advocate**  
Deputy Secretary of the Bank

**Bank Hapoalim B.M.**

Registration no. 520000118

*Schedule 3*

The securities of the corporation are listed for trading on the Tel Aviv Stock Exchange

Code name: Poalim

Street: P.O.B. 27, Tel Aviv 61000

Tel: 03-5673800; 03-5673333; Fax: 03-5674576

e-mail: [yoram.weissbrem@mailpoalim.co.il](mailto:yoram.weissbrem@mailpoalim.co.il)

Transmission date: 22/04/2007

Reference: 2007-01-368801

Securities Authority[www.isa.gov.il](http://www.isa.gov.il)Tel Aviv Stock Exchange Ltd.[www.tase.co.il](http://www.tase.co.il)**Immediate Report regarding the schedule of holdings of Interested Parties**

Regulation 33 (c) of the Securities (Periodic and Immediate Reports) Regulations, 5730-1970

No. of Holder	Name of Holder	Name, Category & Series of Security	Current Quantity of Securities	Extent of Holding		Extent of Holding (fully diluted)	
				% of capital	% of voting	% of capital	% of voting
1	Arison Holdings (1998) Ltd.	BNHP Ordinary Shares	255,427,720	20.26	20.26	20.01	20.01
2	Israel Salt Industries Ltd.	BNHP Ordinary Shares	75,764,441	6.01	6.01	5.93	5.93
3	Zvi Ziv	BNHP Ordinary Shares	17,088	0.00	0.00	0.00	0.00
4	Joseph Dauber	BNHP Ordinary Shares	16,530	0.00	0.00	0.00	0.00
5	Management clients of AllianceBernstein, AXA IM, and their respective affiliates	BNHP Ordinary Shares	110,282,839	8.75	8.75	8.64	8.64

*Explanations:*

1. If an interested party holds more than one category of securities, the extent of his holdings should be stated taking into consideration all of the securities held by him on one line only.
2. Holdings of convertible securities should be reported, including convertible securities, which are not listed for trading.
3. The schedule of holdings of all interested parties should be listed in this form, including holdings which have remained unchanged.
4. Where the interested party is a subsidiary company, the holdings should be separated into shares which were purchased before the Companies Law, 5759-1999 took effect and which confer rights as to capital and voting, and shares which were purchased after the Law took effect and which are inactive shares.

Name of Holder: *Arison Holdings (1998) Ltd.*No. of Holder: *1**Explanation: To be filled in if the interested party is a banking corporation or an insurer*Category of Identity Number: *Number at the Registrar of Companies*Identity Number: *512705153*Citizenship/Country of Incorporation or Registration: *Incorporated in Israel*

Country of Citizenship/Incorporation or Registration:

Does the holder serve as a representative for reporting purposes of a number of shareholders who hold securities of the Corporation together with him: *No*  
Are the shares held inactive shares: *No*  
Stock Exchange Security Number: *662577*  
Balance in previous comprehensive report (quantity of securities): *255,427,720*  
Change in Quantity of Securities: *0*  
*Explanation: If a decrease in number is reported, a negative value should be stated, i.e. represented by the sign "-".*  
Remarks:

Name of Holder: *Israel Salt Industries Ltd.*  
No. of Holder: *2*

*Explanation: To be filled in if the interested party is a banking corporation or an insurer*  
Category of Identity Number: *Number at the Registrar of Companies*  
Identity Number: *520037573*  
Citizenship/Country of Incorporation or Registration: *Incorporated in Israel*  
Country of Citizenship/Incorporation or Registration: \_\_\_\_\_  
Does the holder serve as a representative for reporting purposes of a number of shareholders who hold securities of the Corporation together with him: *No*  
Are the shares held inactive shares: *No*  
Stock Exchange Security Number: *662577*  
Balance in previous comprehensive report (quantity of securities): *75,764,441*  
Change in Quantity of Securities: *0*  
*Explanation: If a decrease in number is reported, a negative value should be stated, i.e. represented by the sign "-".*  
Remarks:

Name of Holder: *Zvi Ziv.*  
No. of Holder: *3*

*Explanation: To be filled in if the interested party is a banking corporation or an insurer*  
Category of Identity Number: *Number of Identity Document*  
Identity Number: *004143699*  
Citizenship/Country of Incorporation or Registration: *Private person with Israeli citizenship*  
Country of Citizenship/Incorporation or Registration: \_\_\_\_\_  
Does the holder serve as a representative for reporting purposes of a number of shareholders who hold securities of the Corporation together with him: *No*  
Are the shares held inactive shares: *No*  
Stock Exchange Security Number: *662577*  
Balance in previous comprehensive report (quantity of securities): *17,088*  
Change in Quantity of Securities: *0*  
*Explanation: If a decrease in number is reported, a negative value should be stated, i.e. represented by the sign "-".*  
Remarks:

Name of Holder: *Joseph Dauber.*  
No. of Holder: *4*

*Explanation: To be filled in if the interested party is a banking corporation or an insurer*  
Category of Identity Number: *Number of Identity Document*  
Identity Number: *007447584*  
Citizenship/Country of Incorporation or Registration: *Private person with Israeli citizenship*  
Country of Citizenship/Incorporation or Registration: \_\_\_\_\_  
Does the holder serve as a representative for reporting purposes of a number of shareholders who hold securities of the Corporation together with him: *No*

Are the shares held inactive shares: *No*  
Stock Exchange Security Number: *662577*  
Balance in previous comprehensive report (quantity of securities): *16,530*  
Change in Quantity of Securities: *0*  
*Explanation: If a decrease in number is reported, a negative value should be stated, i.e. represented by the sign "-".*  
Remarks:

Name of Holder: *Management clients of AllianceBernstein, AXA IM, and their respective affiliates*  
No. of Holder: *5*

*Explanation: To be filled in if the interested party is a banking corporation or an insurer*  
Category of Identity Number: *Other Identification number*  
Identity Number: *13-4064930*  
Citizenship/Country of Incorporation or Registration: *Incorporated overseas*  
Country of Citizenship/Incorporation or Registration: *U.S.A.*  
Does the holder serve as a representative for reporting purposes of a number  
of shareholders who hold securities of the Corporation together with him: *Yes*  
Are the shares held inactive shares: *No*  
Stock Exchange Security Number: *662577*  
Balance in previous comprehensive report (quantity of securities): *102,128,624*  
Change in Quantity of Securities: *8,154,215*  
*Explanation: If a decrease in number is reported, a negative value should be stated, i.e. represented by the sign "-".*  
Remarks:  
*Out of the total balance 77,944,589 holdings with voting rights*

*Together: AllianceBernstein L.P., AXA Investment Managers, AXA Rosenberg Investment Management LLC,  
AXA China Region Insurance Company (Bermuda) Ltd.*

Schedule 4

Date: April 26, 2007  
Reference: 802/07

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MAR 23 11:50

To: The London Stock Exchange

Dear Sir or Madam,

RE: **Immediate Report**

Further to the immediate report, which Bank Hapoalim B.M. (hereinafter: "the Bank") made public on 15th March, 2007, the Bank is pleased to advise as follows:

At the meeting of the Board of Directors of the Bank which was held on 26th April, 2007 at 05:00 p.m., Mr. Shlomo Nechama, Chairman of the Board of Directors announced that he will resign his office as Chairman of the Board of Directors of the Bank no later than on 15th May, 2007.

Yours faithfully,

Bank Hapoalim B.M.

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**Ilan Mazur, Advocate**  
Chief Legal Adviser

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**Yoram Weissbrem**  
Secretary of the Bank

*END*