

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

May 8, 2020

Roy Hess President MER TELEMANAGEMENT SOLUTIONS LTD 15 Hatidhar Street Ra'anana 4366517, Israel

> Re: MER TELEMANAGEMENT SOLUTIONS LTD Registration Statement on Form F-3 Filed May 4, 2020 File No. 333-237989

Dear Mr. Hess:

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 Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing