



DIVISION OF
CORPORATION FINANCE

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

December 18, 2013

Via E-mail

Doron Moshe
Chief Financial Officer
Elbit Imaging Ltd.
5 Kinneret Street
Bnei Brak, Israel 51261

**Re: Elbit Imaging, Ltd.
Form 20-F for fiscal year ended December 31, 2012
Filed May 14, 2013
Form 20-F for fiscal year ended December 31, 2011
Filed April 25, 2012
File No. 0-28996**

Dear Mr. Moshe:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jessica Barberich

Jessica Barberich
Assistant Chief Accountant