Mail Stop 4561 Via Fax +972-9-9526111

December 2, 2009

Varda Sagiv Chief Financial Officer BluePhoenix Solutions LTD. 8 Maskit Street Herzlia 46733 Israel

Re: BluePhoenix Solutions LTD.

Form 20-F for the Fiscal Year Ended December 31, 2008

Filed on March 31, 2009

Form 6-Ks Filed on February 17, 2009 and May 12, 2009

File No. 333-06208

Dear Ms. Sagiv:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins Accounting Branch Chief