



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 10, 2017

Pavel Buber  
Chief Financial Officer  
G. Willi-Food International Ltd.  
4 Nahal Harif St., Northern Industrial Zone  
Yavne 81106, Israel

**Re: G. Willi-Food International Ltd.  
Form 20-F  
Filed April 28, 2016  
File No. 000-29256**

Dear Mr. Buber:

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,

/s/ Jacqueline Kaufman for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products