



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

February 15, 2018

Mr. Guy Bernstein  
Chief Executive Officer  
Formula Systems (1985) Ltd.  
5 Haplada Street  
Or Yehuda, 60218, Israel

**Re: Formula Systems (1985) Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2016  
Filed May 16, 2017  
File No. 000-29442**

Dear Mr. Bernstein:

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/ Craig D. Wilson

Craig D. Wilson  
Senior Assistant Chief Accountant  
Office of Information Technologies  
and Services