



DIVISION OF  
CORPORATION FINANCE

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

July 3, 2012

Via E-mail

Amir Gal-Or

Co-Chief Executive Officer, Co-President and Co-Chairman

Infinity Cross Border Acquisition Corporation

c/o Infinity-C.S.V.C. Management Ltd.

3 Azrieli Center (Triangle Tower)

42<sup>nd</sup> Floor, Tel Aviv, Israel 67023

**Re: Infinity Cross Border Acquisition Corporation  
Amendment No. 9 to Form S-1 on Form F-1  
Filed June 28, 2012  
File No. 333-173575**

Dear Mr. Gal-Or:

We have reviewed your responses to the comments in our letter dated June 27, 2012 and have the following additional comment.

General

1. We reissue comment 2 from our letter dated June 27, 2012. Your disclosure states that the purchases under the plan to purchase up to 40% of the public warrants by your sponsors at \$0.40 per public warrant could result in the warrants having an artificially high price in the post-offering marketplace. This could still result in liability for recklessness under Exchange Act Rule 10b-5. What efforts will the company make to try to avoid such a result? For instance, will the company monitor the broker's activities, or otherwise monitor the stock's price while repurchases are being effected.

You may contact Effie Simpson at (202) 551-3346 or Linda Cvrkel, Accounting Branch Chief, at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3469 with any other questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: Via E-mail  
Stuart Neuhauser, Esq.