Mail Stop 4561

December 16, 2009

Guy Bernstein, Chairman of the Board of Directors Magic Software Enterprises Ltd. 5 Haplada Street Or Yehuda 60218 Israel

Re: Magic Software Enterprises Ltd. Form 20-F for the Fiscal Year Ended December 31, 2008 Filed April 2, 2009 File No. 000-19415

Dear Mr. Bernstein:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark P. Shuman Branch Chief - Legal

cc: <u>Via Facsimile +972 (3) 538-9322</u> Amit Birk, Magic Software Enterprises Ltd.