



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2018

Guy Bernstein  
Chief Executive Officer  
Magic Software Enterprises Ltd.  
5 Haplada Street  
Or Yehuda 6021805, Israel

**Re: Magic Software Enterprises Ltd.  
Registration Statement on Form F-3  
Filed June 20, 2018  
File No. 333-225751**

Dear Mr. Bernstein:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Derby, Attorney-Advisor, or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Steven J. Glusband, Esq.