



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2019

Asaf Berenstin  
Chief Financial Officer  
Magic Software Enterprises Ltd.  
5 HaPlada Street  
Or-Yehuda, Israel 6021805

**Re: Magic Software Enterprises Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 30, 2018**  
**Form 6-K**  
**Filed September 21, 2018**  
**File No. 000-19415**

Dear Mr. Berenstin:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Information Technologies  
and Services