

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

Mail Stop 3720

August 29, 2007

Via U.S. Mail and Facsimile to Adrian Daniels

Mr. Yossi Ben Shalom Chairman of the Board of Directors Pointer Telocation Limited 1 Korazin Street Givatayim 53583, Israel

RE: Pointer Telocation Limited

Form 20-F/A for Fiscal Year Ended December 31, 2006

Filed July 31, 2007 File No. 0-51778

Dear Mr. Ben Shalom:

The Division of Corporation Finance has completed its review of your Form 20-F/A and does not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director