



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 26, 2009

Mr. Yossi Ben Shalom  
Chairman of the Board of Directors  
Pointer Telocation Limited  
14 Hamelacha Street  
Rosh Haayin 48091, Israel

**RE: Pointer Telocation Limited**  
**Form 20-F for the year ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 1-13138**

Dear Mr. Shalom:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director