



# GOLDFARB

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April 13, 2009

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Mergers and Acquisitions  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Christina Chalk, Esq., and  
Michele Anderson, Esq.

Ladies and Gentlemen:

Re: Request for Exemptive Relief - Letter dated April 13, 2009

We refer to the letter, dated April 13, 2009 (the "Letter"), from Steven J. Glusband Esq., a partner of the firm Carter Ledyard & Milburn LLP, New York office ("Carter"), writing to you on behalf of our client, Mr. Zohar Zisapel (the "Bidder"), with respect to the tender offer described therein (the "Offer").

In the Letter, the Bidder requested that the Staff grant exemptive relief to the Bidder from certain provisions of Rule 14d-7(a)(1) and no-action relief under certain provisions of Rule 14e-1(c) promulgated under the Securities Exchange Act of 1934, as amended. The Letter also made reference to discussions held between Carter and Israeli counsel to the Bidder and between Israeli counsel to the Bidder and the Israeli Securities Authority regarding Israeli law relating to the Offer (the "Discussions").

We confirm that we are acting as Israeli counsel to the Bidder in connection with the Offer and confirm that the descriptions of the Discussions in the Letter and the descriptions of Israeli law, regulation and practice relating to the Offer described in the Letter are accurate and complete.

We are members of the Bar of the State of Israel and, in rendering this letter, we do not pass (expressly or by implication) on the laws of any jurisdiction other than the State of Israel. This letter is limited to matters of Israeli law, regulation and practice related to the Offer.

Sincerely,

Noam Nativ, Adv.

Yehuda M. Levy	Zvi Hauser
Oded Eran	Erez Altit
Aran Meiri	Ofer Ravid
Amir Tzafir	Omri Kaufman
Levy Amitay	Ariel Rosenberg
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Orna Verhovsky	Rachel Allouche
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Avi Netanel	Guy Shalev
Daphna Tsarfaty	Etti Attar
Sagit Shoval-Moked	Shai Levy
Einat Ovadya-Rotman	Tomer Magid
Sharon Aloni	Naama Gittlis
Guy Levian	Rotem Yadlin
Naama Shmulevich	Florence Limor
Shira Schrieber	Lior Gutwirt
Nurit Heinrich-Asher	Eran Argov
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Idit Amir	Israel Katsav
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