



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 4, 2009

VIA U.S. MAIL

Miron Markovitz  
Chief Financial Officer  
Lapis Technologies, Inc.  
19 W. 34<sup>th</sup> Street, Suite 1008  
New York, New York 10001

**Re: Lapis Technologies, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 333-100979**

Dear Mr. Markovitz:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Branch Chief