



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

DIVISION OF  
CORPORATION FINANCE

**Via fax 972-9-765-1977**

December 8, 2010

Shaikhe Orbach  
Chief Executive Officer  
Silicom Ltd.  
8 Hanagar Street  
Kfar Sava 44000, Israel

**Re: Silicom Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2009  
Filed March 18, 2010  
Forms 20-F/A for the Fiscal Year Ended December 31, 2009  
Filed October 19, 2010 and November 23, 2010  
File No. 000-23288**

Dear Mr. Orbach:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief