SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

F O R M 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16 UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of September 2010

B COMMUNICATIONS LTD.

(Name of Registrant)

2 Dov Friedman Street, Ramat Gan 52503, Israel
(Address of Principal Executive Office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F ☒ Form 40-F [ ]

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): ☐

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): ☐

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes ☐ No ☒

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82- __________

This Form 6-K is being incorporated by reference into the Registrant's Form S-8 Registration Statement File No. 333-150173.

B COMMUNICATIONS LTD.

The following exhibits are attached:

99.1 Immediate Report dated September 2, 2010, of Bezeq The Israel Telecommunication Corp. Ltd., a controlled subsidiary of the Registrant, filed with the Israel Securities Authority and the Tel Aviv Stock Exchange, with respect to a notice of the Ministry of Communications regarding a reduction in call and text message rates.

99.2 Immediate Report dated September 2, 2010, of Walla Communications Ltd. ("Walla!"), an indirect subsidiary of Bezeq The Israel Telecommunication Corp. Ltd., a controlled subsidiary of the Registrant, filed with the Israel Securities Authority and the Tel Aviv Stock Exchange, with respect to Walla! acquiring Israeli advertising website "Yad2."

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

B COMMUNICATIONS LTD.
(Registrant)

By: /s/ Eli Holtzman
Eli Holtzman
Chief Executive Officer

Date: September 2, 2010

EXHIBIT INDEX

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Exhibit 99.1

Bezeq The Israel Telecommunication Corp. Ltd.

To: The Tel Aviv Stock Exchange To: The Israeli Securities Authority

Immediate Report – Notice of the Ministry of Communications

Ramat-Gan, Israel – September 2, 2010 – Bezeq - The Israel Telecommunication Corp., Ltd. (TASE: BEZQ), today announced that on September 2, 2010, its subsidiary, Pelephone Communications Ltd. (hereinafter, "**Pelephone**") received notice of a decision of the Israeli Minister of Communications according to which it has been determined to amend the Israeli Communications Regulations (Telecommunications and Broadcasts) (Interconnection Rates), such that the mobile termination rates will be reduced (hereinafter, the "**Decision**").

According to the Decision, the termination rates for call completion and SMS (text message) completion will be reduced as of January 1, 2011, to NIS 0.0687 and NIS 0.0016, respectively.

Rates will subsequently be reduced gradually, as follows:

1. As of January 1, 2012, the termination rates for calls and SMS messages will be reduced to NIS 0.0634 and NIS 0.0015, respectively.

2. As of January 1, 2013, termination rates for calls and SMS messages will be reduced to NIS 0.0591 and NIS 0.0014, respectively.

3. As of January 1, 2014, termination rates for calls and SMS messages will be reduced to NIS 0.0555 and NIS 0.0013, respectively.

The rates specified above do not include value added tax and will be linked to the Israeli consumer price index on an annual basis.

Pelephone intends to take steps to limit the adverse effects of the Decision, and it believes that there were flaws in the proceedings which preceded the Decision and in the Decision itself. Therefore, it is considering filing an appeal with the applicable courts.

Pelephone estimates that the Decision and the implications thereof will have an adverse effect on Pelephone's results, which may be material.

The Company estimates that the Decision and the implications thereof will have an adverse effect, though not material, on the results of its consolidated activity.

Exhibit 99.2

Walla! Communications Ltd.

To: The Tel Aviv Stock Exchange

To: The Israeli Securities Authority

Immediate Report – Acquisition of Yad2!

Tel Aviv, Israel – September 2, 2010 –Walla! Communications Ltd. (TASE: WALA), an indirect subsidiary of Bezeq The Israel Telecommunication Corp., Ltd. (TASE: BEZQ), today announced that it acquired 75% of Korel Tal Ltd., the company that currently controls the "Yad2" Internet website and 42.5% (on a fully diluted basis) of "Kama", a leading Israeli website for Internet price comparison, for an aggregate purchase price of NIS 117.5 million.

Walla! is controlled by Bezeq International, Ltd., a wholly-owned subsidiary of Bezeq The Israel Telecommunication Corp., Ltd., which is controlled by B Communications.