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FORM 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 August, 2007

MAGIC SOFTWARE ENTERPRISES LTD.

(Name of Registrant)

5 HaPlada Street, Or-Yehuda, Israel 60218

(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 ☒ [x]

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 ☒ [x]

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

August 28, 2007

VIA EDGAR

Mr. Stephen. Krikorian
Accounting Branch Chief
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Magic Software Enterprises Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2006
File No. 000-19415

Dear Mr. Krikorian:

On behalf of our client, Magic Software Enterprises Ltd. (the "Company"), and in furtherance of a telephone conversation on August 27, 2007 between Mr. Ziv Zviel, Vice President Finance and Acting Chief Financial Officer of the Company, and Mr. Christopher White of the Staff, please be advised that our client will require additional time to respond to the Staff's comments contained in a letter addressed to Mr. David Assia, Chairman of the Board of Directors, dated August 6, 2007. The Company expects that it will be able to respond to the comments on or before September 17, 2007.

Thank you again for your cooperation.

Very truly yours,

Sharon Rosen

SR:tbm

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.

MAGIC SOFTWARE ENTERPRISES LTD.

(Registrant)

By /s/ Eitan Naor

Eitan Naor
President and CEO

Date: August 29, 2007