

**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 August 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 exhibit is attached:

- 99.1 Excerpt from the Immediate Report 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 the results of a special tender offer for 5% of the shares of Walla! Communications Ltd. by Bezeq's subsidiary Bezeq International Ltd., dated August 26, 2010.

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: August 26, 2010

EXHIBIT INDEX

<u>EXHIBIT NO.</u>	<u>DESCRIPTION</u>
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Bezeq the Israel Telecommunication Corp. Ltd.

To: The Tel Aviv Stock Exchange

To: The Israeli Securities Authority

**Immediate Report – Results of Special Tender Offer for 5% of the Shares of Walla! Communications Ltd.
by Bezeq’s subsidiary Bezeq International Ltd.**

Tel Aviv, Israel – August 26, 2010 - Bezeq The Israel Telecommunication Corp., Limited (TASE: BEZQ), Israel’s leading telecommunications provider, announced that on August 25, 2010, the special tender offer for the purchase of approximately 5% of the shares of Walla! Communications Ltd. (“Walla”) made by Bezeq International Ltd. (“Bezeq International”) had been accepted by holders of 8.8% or 4,005,011 of Walla’s outstanding shares, at a price of NIS 6.0 per share.

According to the terms of the tender offer, Bezeq will purchase 5% of Walla’s outstanding shares in the tender offer, or 2,274,299 shares of Walla, at a price of NIS 6.0 per share, or an aggregate price of approximately NIS 13.6 million. Accordingly, the actual percentage of shares to be purchased from each of the tendering Walla shareholders to date will be 56.79% of the shares tendered by them. Such percentage may be reduced as described below.

According to the terms of the tender offer, Walla shareholders that did not respond to the tender offer or that objected to the tender offer may tender their Walla shares during the additional four day offer period, which expires on August 29, 2010 at 14:00 (Israel time), under the same terms and conditions. Accordingly, the actual percentage of shares to be purchased from each of the tendering Walla shareholders to date may be reduced.