



DIVISION OF
CORPORATION FINANCE

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

September 25, 2025

Elad Tzuberly
Chief Financial Officer
Perion Network Ltd.
2 Leonardo Da Vinci Street
Tel Aviv, Israel 6473309

Re: Perion Network Ltd.
Form 20-F for the Year Ended December 31, 2024
Response dated September 11, 2025
File No. 000-51694

Dear Elad Tzuberly:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Technology