

INTERNET GOLD GOLDEN LINES LTD  
Form 6-K  
December 23, 2010

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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 December 2010

INTERNET GOLD-GOLDEN LINES 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  x

Form 40-F  o

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):  o

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):  o

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  o

No  x

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

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

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B COMMUNICATIONS LTD.

The following exhibit is attached:

99.1 Form of Immediate Report of Bezeq - The Israel Telecommunication Corp. Ltd., or Bezeq, a controlled subsidiary of B Communications Ltd., the Registrant's controlled subsidiary, filed with the Israel Securities Authority and the Tel Aviv Stock Exchange - Standard & Poor's Maalot places Bezeq AA+ rating on CreditWatch with Negative implications.

99.2 Form of Immediate Report of Bezeq, filed with the Israel Securities Authority and the Tel Aviv Stock Exchange, with respect to an Agreement Between Pelephone Communications Ltd. And a Mobile Virtual Network Operator.

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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.

INTERNET GOLD-GOLDEN LINES LTD.  
(Registrant)

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

Date: December 22, 2010

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EXHIBIT INDEX

EXHIBIT DESCRIPTION

NO.

- |      |                                                                                                                                                                                                                          |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
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| 99.2 | Form of Immediate Report of Bezeq, filed with the Israel Securities Authority and the Tel Aviv Stock Exchange, with respect to an Agreement Between Pelephone Communications Ltd. And a Mobile Virtual Network Operator. |
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