

INTERNET GOLD GOLDEN LINES LTD  
Form 6-K  
August 26, 2010

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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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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

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  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-

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Internet Gold-Golden Lines Ltd.

The following exhibit is attached:

99.1 Unaudited Pro Forma Condensed Combined Financial Statements of Internet Gold - Golden Lines Ltd. and Bezeq The Israel Telecommunications Corp. Ltd. as of and for the year ended December 31, 2009.

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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: August 26, 2010

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EXHIBIT INDEX

EXHIBIT NO. DESCRIPTION

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