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COMMTOUCH SOFTWARE LTD  
Form S-8 POS  
June 25, 2004

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM S-8 (POST-EFFECTIVE AMENDMENT)  
REGISTRATION STATEMENT UNDER  
THE SECURITIES ACT OF 1933

COMMTOUCH SOFTWARE LTD.  
(Exact Name of Registrant as Specified in Its Charter)

Israel	Not Applicable
----- (State or Other Jurisdiction of Incorporation or Organization)	----- (I.R.S. Employer Identification No)
1A Hazoran Street, Poleg Industrial Park, Netanya, 42504, Israel	N/A
----- (Address of Principal Executive Offices)	----- (Zip Code)

COMMTOUCH SOFTWARE LTD. 1999 EMPLOYEE STOCK PURCHASE PLAN

(Full title of the Plan)

Devyani Patel  
Vice President Finance  
Commtouch Software Ltd.  
c/o Commtouch Inc.  
1300 Crittenden Lane, Suite 103  
Mountain View, California 94043

-----  
(Name and Address of Agent For Service)

(650) 864-2000  
(Telephone Number, Including Area Code, of Agent For Service)

Copies to:

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Gary Davis  
General Counsel and Secretary  
Commtouch Inc.  
1300 Crittenden Lane, Suite 103  
Mountain View, CA 94043  
Tel: 650-864-2290  
Fax: 650-864-2006

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Aaron M. Lampert  
Naschitz, Brandes & Co.  
5 Tuval Street  
Tel Aviv 67897 Israel  
Tel: 972-3-623-5000  
Fax: 972-3-623-5005

DEREGISTRATION OF SHARES  
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Pursuant to the undertakings of Registrant under Registration Statement No. 333-94995 (filed January 20, 2000) and Registration No. 333-65532 (filed July 20, 2001), Registrant hereby removes from registration (under the stated

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registration statements) 56,323 Ordinary Shares previously registered in connection with the Commtouch Software Ltd. 1999 Employee Stock Purchase Plan ("Plan") and which remained unsold at the termination of the Plan.

### SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this post-effective amendment to registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Mountain View, State of California, on June 25, 2004.

COMMTOUCH SOFTWARE LTD.

By: /s/ Devyani Patel

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Devyani Patel  
Vice President, Finance

Pursuant to the requirements of the Securities Act of 1933, this post-effective amendment to registration statements has been signed by the following persons in the capacities and on the dates indicated.

Name	Title	Date
----- /s/ GIDEON MANTEL* ----- Gideon Mantel	Chief Executive Officer and Director (Principal Executive Officer)	June 25, 2004
----- /s/ DEVYANI PATEL* ----- Devyani Patel	Vice President Finance (Principal Financial and Accounting Officer)	June 25, 2004
----- /s/ CAROLYN CHIN* ----- Carolyn Chin	Director, Chairman of Board	June 25, 2004
----- /s/ AMIR LEV * ----- Amir Lev	Director	June 25, 2004
----- /s/ OFER SEGEV* ----- Ofer Segev	Director	June 25, 2004
----- /s/ RICHARD SORKIN * ----- Richard Sorkin	Director	June 25, 2004
----- /s/ NAHUM SHARFMAN * -----	Director	June 25, 2004

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----- Nahum Sharfman		
/s/ LLOYD E. SHEFSKY *	Director	June 25, 2004
----- Lloyd E. Shefsky		
/s/ DEVYANI PATEL	*Individually and as Attorney-in-fact and Authorized U.S. Representative	June 25, 2004
----- Devyani Patel		

INDEX TO EXHIBITS

Exhibit Number -----	Exhibit -----
24.1	Power of Attorney