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INTERNET GOLD GOLDEN LINES LTD

Form 6-K

February 22, 2007

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 February 2007

INTERNET GOLD-GOLDEN LINES LTD.  
(Name of Registrant)

1 Alexander Yanai Street Petach-Tikva, 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-\_\_\_\_\_

Internet Gold-Golden Lines Ltd.

6-K Items

1. Press Release re Internet Gold Group Received Final Approval From the Israeli Court to Restructuring and Merger dated February 21, 2007.
2. Press Release re Internet Gold's Fourth Quarter Earnings Release and Conference Call Scheduled for February 26, 2007 dated February 22, 2007.

Press Release

Source: Internet Gold

Internet Gold Group Received Final Approval From the Israeli Court to Restructuring and Merger

Wednesday February 21, 10:52 am ET

PETACH TIKVA, Israel, February 21 /PRNewswire-FirstCall/ -- Internet Gold, (Nasdaq: IGLD and TASE: IGLD) ("the Company") today announced that the Tel-Aviv district court has granted its final approval for the merger of 012 Golden Lines Ltd. into the Company's wholly owned subsidiary, Smile.Communications Ltd., in accordance with section 351 of Israel's Companies Law.

In addition, the court granted its approval for the restructuring of Internet Gold providing for the transfer of the Company's Internet portals, e-advertising and e-commerce businesses to Smile.Media Ltd. and the transfer of the Internet access and international telephony businesses to Smile.Communications Ltd.

About Internet Gold

Internet Gold is Israel's leading IP Group with a major presence across all Internet-related sectors. Its Smile.Communications segment offers a variety of Internet access and related value-added services, international telephony and enterprise/IT integration services. Its Smile.Media segment manages a growing portfolio of Internet portals and e-Commerce sites.

Internet Gold is part of the Eurocom communications group. Its shares trade on the Nasdaq Global Market and on the Tel Aviv Stock Exchange.

For additional information about Internet Gold, please visit its investors' site at [www.igld.com](http://www.igld.com).

For further information, please contact:

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Press Release

Source: Internet Gold

Internet Gold's Fourth Quarter Earnings Release and  
Conference Call Scheduled for February 26, 2007

Thursday February 22, 9:11 am ET

PETACH TIKVA, Israel, February 22 /PRNewswire-FirstCall/ -- Internet Gold (Nasdaq: IGLD; TASE: IGLD) today announced that it will release its fourth quarter results on Monday, February 26, 2007, before the market is opened. On the same day, Management will host an interactive teleconference to discuss the results at 10:00 a.m. EST. To participate, please call one of the following access numbers several minutes before the call begins: 1-888-668-9141 from within the U.S. or 1-866-485-2399 from within Canada, 0-800-917-5108 from within the U.K., or +972-3-918-0688 from other international locations. The call will also be broadcast live through the company's Website, [www.igld.com](http://www.igld.com), and will be available there for replay during the next 30 days.

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SIGNATURES

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  
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Eli Holtzman  
Chief Executive Officer

Date: February 22, 2007