

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

May 26, 2020

Alon Mualem Chief Financial Officer ELTEK LTD 20 Ben Zion Gelis Street Sgoola Industrial Zone Petach Tikva 4927920, Israel

Re: ELTEK LTD

Form 20-F For the Year Ended December 31, 2019

Filed April 27, 2020 File No. 000-28884

Dear Mr. Mualem:

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 Manufacturing