



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2020

Eli Yaffe  
Chief Executive Officer  
Eltek Ltd.  
20 Ben Zion Gelis Street  
Sgoola Industrial Zone  
PetachTikva 4927920 Israel

**Re: Eltek Ltd.**  
**Registration Statement on Form F-1**  
**Filed October 14, 2020**  
**File No. 333-249473**

Dear Mr. Yaffe:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Steven J. Glusband, Esq.