



DIVISION OF
CORPORATION FINANCE

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

August 1, 2022

Eli Yaffe
Chief Executive Officer
Eltek LTD
20 Ben Zion Gelis Street
Sgoola Industrial Zone
Petach-Tikva 4927920, Israel

Re: Eltek LTD
Registration Statement on Form F-3
Filed July 27, 2022
File No. 333-266346

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Steven J. Glusband