

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

March 5, 2024

Viki Hakmon Chief Executive Officer Jeffs' Brands Ltd 7 Mezada Street Bnei Brak, 5126112, Israel

> Re: Jeffs' Brands Ltd Registration Statement on Form F-3 Filed on February 20, 2024 File No. 333-277188

Dear Viki Hakmon:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services