

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

DIVISION OF CORPORATION FINANCE

March 28, 2022

Ziv Elul Chief Executive Officer Israel Acquisitions Corp 12600 Hill Country Blvd Building R, Suite 275 Bee Cave, TX 78738

> Re: Israel Acquisitions Corp Registration Statement on Form S-1 Filed March 17, 2022 File No. 333-263658

Dear Mr. Elul:

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 Shih-Kuei Chen at 202-551-7664 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Steven A. Fishman, Esq.