



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2021

Ophir Yakovian  
Chief Financial Officer  
Caesarstone Ltd.  
Kibbutz Sdot-Yam  
MP Menashe, 3780400  
Israel

**Re: Caesarstone Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2019**  
**Filed March 23, 2020**  
**File No. 001-35464**

Dear Mr. Yakovian:

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