



DIVISION OF
CORPORATION FINANCE

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

December 30, 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 December 16, 2024
File No. 333-283848

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 Jenna Hough at 202-551-3063 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Dr. Shachar Hadar