



DIVISION OF  
CORPORATION FINANCE

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

April 16, 2025

Avraham Brenmiller  
Chief Executive Officer  
Brenmiller Energy Ltd.  
13 Amal St. 4th Floor, Park Afek  
Rosh Haayin, 4809249, Israel

**Re: Brenmiller Energy Ltd.**  
**Draft Registration Statement on Form F-1**  
**Submitted on April 9, 2025**  
**CIK 0001901215**

Dear Avraham Brenmiller:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement at least two business days prior to the requested effective date and time. 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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Eric Victorson