



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2025

Vik 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 May 16, 2025**  
**File No. 333-287341**

Dear Vik Hakmon:

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Dr. Shachar Hadar