



DIVISION OF
CORPORATION FINANCE

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

November 30, 2022

Arik Kaufman
Chief Executive Officer
Steakholder Foods Ltd.
5 David Fikes St.
Rehovot, Israel 7638205

**Re: Steakholder Foods Ltd.
Registration Statement on Form F-1
Filed November 23, 2022
File No. 333-268559**

Dear Arik Kaufman:

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing