



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2023

Ezra Gardner  
Chief Executive Officer  
Gesher I Acquisition Corp.  
Hagag Tower  
North Tower, Floor 24  
Haarba 28, Tel Aviv, Israel

**Re: Gesher I Acquisition Corp.**  
**Form 10-K for the fiscal year ended September 30, 2022**  
**Filed December 29, 2022**  
**File No. 001-40897**

Dear Ezra Gardner:

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 Real Estate & Construction