



DIVISION OF
CORPORATION FINANCE

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

December 18, 2023

Ziv Elul
Chief Executive Officer
Israel Acquisitions Corp
12600 Hill Country Blvd, Building R, Suite 275
Bee Cave, TX 78738

Re: Israel Acquisitions Corp
Preliminary Proxy Statement on Schedule 14A
Filed December 7, 2023
File No. 001-41593

Dear Ziv Elul:

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

cc: Lynwood E. Reinhardt, Esq.