



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

DIVISION OF  
CORPORATION FINANCE

January 21, 2022

Aviram Lahav  
Chief Financial Officer  
ICL Group Ltd.  
Millennium Tower  
23 Aranha Street  
P.O. Box 20245  
Tel Aviv 61202 Israel

**Re: ICL Group Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2020**  
**Filed March 2, 2021**  
**File No. 001-13742**

Dear Mr. Lahav:

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 Life Sciences