
IceCure Medical Ltd.
7 Ha'Eshel St., PO Box 3163
Caesarea, 3079504 Israel

April 9, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: IceCure Medical Ltd. (the "Company")
Form F-1 Confidentially Submitted April 9, 2021

Ladies and Gentlemen:

On April 9, 2021, in accordance with the provisions of the Jumpstart Our Business Startups Act of 2012, the Company confidentially submitted to the Securities and Exchange Commission a draft registration statement on Form F-1 (the "Registration Statement") for the initial public offering of its ordinary shares in the United States. In connection with the confidential submission of the Registration Statement, reference is hereby made to the Compliance and Disclosure Interpretations, Fixing America's Surface Transportation (FAST) Act, Question 1, located at <https://www.sec.gov/divisions/corpfin/guidance/fast-act-interps.htm> (the "Interim Financial Statement Guidance").

In accordance with the Interim Financial Statement Guidance, the Company has omitted from its Registration Statement interim financial information for the six months ended June 30, 2020 (the "June Interim Financial Information") because the Company reasonably believes that the Company will not be required to present the June Interim Financial Statements separately at the time of the offering contemplated by the Registration Statement. Instead, the Company has included in the financial information that forms a part of the Registration Statement headings for financial and related information for the year ended December 31, 2019. Financial and related information for the year ended December 31, 2020 will be included in a future publicly filed amendment to the Registration Statement.

Should the staff of the Division of Corporation Finance of the Securities and Exchange Commission have any questions with respect to the foregoing, you may contact our legal counsel, Oded Har-Even at (212) 660-5002 or by email at ohareven@sullivanlaw.com, at the offices of Sullivan & Worcester LLP.

Sincerely,

IceCure Medical Ltd.

By: /s/ Ronen Tsimerman
Ronen Tsimerman
Chief Financial Officer

CC:
Oded Har-Even, Sullivan & Worcester LLP