

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

December 6, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

RE: IceCure Medical Ltd. (CIK: 0001584371)
Registration Statement No. 333-261487 on Form F-1 (the "Registration Statement")

Ladies and Gentlemen:

IceCure Medical Ltd. (the "Registrant") hereby requests acceleration of the effectiveness of the above-referenced Registration Statement pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), so that it may become effective on Wednesday December 8, 2021 at 5:00 p.m., Eastern Time, or as soon thereafter as is practicable. By separate letter, the underwriters of the issuance of the securities being registered have joined in this request for acceleration.

The Registrant understands that the Commission will consider this request for acceleration of the effective date of the Registration Statement as a confirmation of the fact that the Registrant is aware of its responsibilities under the Securities Act as they relate to the proposed public offering of the securities specified in the Registration Statement.

The Registrant respectfully requests that it be notified of such effectiveness by a telephone call to Oded Har-Even, Esq. at (212) 660 5002 or Eric Victorson, Esq. at (212) 660-3092 of Sullivan & Worcester LLP and that such effectiveness also be confirmed in writing.

Very truly yours,

IceCure Medical Ltd.

By: /s/ Ronen Tsimerman

Name: Ronen Tsimerman

Title: Chief Financial Officer