

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

April 8, 2026

VIA EDGAR

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

Re: IceCure Medical Ltd. (CIK 0001584371)  
Registration Statement on Form F-1 (File No. 333-294827) (the "Registration Statement")  
Request for Acceleration of Effective Date

Dear Sir or Madam:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), IceCure Medical Ltd. (the "Registrant") hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that it will be declared effective on April 10, 2026 at 4:15 p.m., Eastern Time, or as soon as practicable thereafter.

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

Very truly yours,

IceCure Medical Ltd.

By: /s/ Eyal Shamir

Name: Eyal Shamir

Title: Chief Executive Officer