

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

August 23, 2021

Eyal Shamir Chief Executive Officer IceCure Medical Ltd. 7 Ha'Eshel St., PO Box 3163 Caesarea, 3079504 Israel

Re: IceCure Medical Ltd.

Registration Statement on Form F-1

Exhibit Nos. 10.5 and 10.6 Filed August 10, 2021 File No. 333-258660

Dear Mr. Shamir:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance