

DIVISION OF CORPORATION FINANCE

May 15, 2023

Steven Foster Chief Executive Officer Tenon Medical, Inc. 104 Cooper Court Los Gatos, CA 95032

> Re: Tenon Medical, Inc. Registration Statement on Form S-3 Filed May 4, 2023 File No. 333-271648

Dear Steven Foster:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Jeffrey Wofford, Esq.