



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2024

Allen Baharaff  
President and Chief Executive Officer  
Galmed Pharmaceuticals Ltd.  
c/o Meitar Law Offices  
Abba Hillel Silver Rd.  
Ramat Gan 5250608 Israel

**Re: Galmed Pharmaceuticals Ltd.**  
**Registration Statement on Form F-1**  
**Filed October 21, 2024**  
**File No. 333-282753**

Dear Allen Baharaff:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Gary Emmanuel, Esq.