

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

February 9, 2024

Dikla Czaczkes Akselbrad Chief Executive Officer PolyPid Ltd. 372 Franklin Ave. P.O. Box 558 Nutley, NJ 07110

Re: PolyPid Ltd.

Registration Statement on Form F-3

Filed February 1, 2024 File No. 333-276826

Dear Dikla Czaczkes Akselbrad:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Howard E. Berkenblit