



DIVISION OF  
CORPORATION FINANCE

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

September 5, 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 August 30, 2024**  
**File No. 333-281863**

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Oded Har-Even, Esq.