



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2018

Shy Basson  
Chief Financial Officer  
Itamar Medical Ltd.  
9 Halamish Street  
Caesarea 3088900, Israel

**Re: Itamar Medical Ltd.  
Amendment No. 4 to  
Draft Registration Statement on Form 20-F  
Submitted November 26, 2018  
CIK No. 0001613170**

Dear Mr. Basson:

We have reviewed your amended draft registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form 20-F Amended November 26, 2018

Risk Factors, page 3

1. Please provide us your analysis of whether the third paragraph of Section 5.7 of exhibit 2.1 presents a material risk to purchasers that they may not be able to participate in future distributions.

Shy Basson  
Itamar Medical Ltd.  
December 7, 2018  
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ITEM 5. Operating and Financial Review and Prospects , page 64

2. We reference the Third Quarter Financial Report for the period ended September 30, 2018 included on your website. Please explain to us how you considered the guidance in Item 8.A.5 of Form 20-F related to updating the financial information included in your filing. Your response should also address Item 5 of Form 20-F.

How may the deposit agreement be amended?, page 144

3. Please reconcile your disclosure regarding notice and effectiveness of amendments with the second paragraph of Section 6.1 of exhibit 2.1.

You may contact Kristin Lochhead at 202-551-3664 or Brian Cascio, Accounting Branch Chief, at 202-551-3676 if you have questions regarding comments on the financial statements and related matters. Please contact Caleb French at 202-551-6947 or Russell Mancuso, Legal Branch Chief, at 202-551-3617 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Ido Zemach, Esq.