



DIVISION OF
CORPORATION FINANCE

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

January 27, 2021

Noa Farkas
General Counsel
Itamar Medical Ltd.
9 Halamish Street
Caesarea 3088900, Israel

Re: Itamar Medical Ltd.
Registration Statement on Form F-3
Filed January 25, 2021
File No. 333-252364

Dear Ms. Farkas:

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 Dillon Hagius at 202-551-6001 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Nathan Ajiashvili