



DIVISION OF
CORPORATION FINANCE

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

May 16, 2023

Sharon Levkoviz
Chief Financial Officer
IR-Med, Inc.
ZHR Industrial Zone
Rosh Pina, Israel

Re: IR-Med, Inc.
Form 10-K filed March 29, 2023
File No. 000-56492

Dear Sharon Levkoviz :

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services