



DIVISION OF
CORPORATION FINANCE

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

January 6, 2022

Uzi Sofer
Chief Executive Officer
Alpha Tau Medical Ltd.
Kiryat HaMada St. 5
Jerusalem, Israel 9777605

**Re: Alpha Tau Medical Ltd.
Amendment No. 3 to
Registration Statement on Form F-4
Filed January 5, 2022
File No. 333-258915**

Dear Mr. Sofer:

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

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 16, 2021 letter.

Amendment No. 3 to Registration Statement on Form F-4

Management Following the Business Combination

Aggregate Compensation of Executive Officers and Directors, page 250

1. Please provide updated compensation disclosure for the last full financial year as required by Item 6.B of Form 20-F.

Uzi Sofer
Alpha Tau Medical Ltd.
January 6, 2022
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You may contact Tracie Mariner at 202-551-3744 or Daniel Gordon at 202-3486 if you have questions regarding comments on the financial statements and related matters. Please contact David Gessert at 202-551-2326 or Suzanne Hayes at 202-551-3675 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Nathan Ajiashvili