



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2023

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

**Re: Alpha Tau Medical Ltd.  
Registration Statement on Form F-3  
Filed September 11, 2023  
File No. 333-274457**

Dear Uzi Sofer:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Michael J. Rosenberg