



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2024

Sharon Carmel  
Chief Executive Officer  
Beamr Imaging Ltd.  
10 HaManofim Street  
Herzeliya, 4672561, Israel

**Re: Beamr Imaging Ltd.**  
**Registration Statement of Form F-3**  
**Filed March 8, 2024**  
**File No. 333-277787**

Dear Sharon Carmel :

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 Edwin Kim at 202-551-3297 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Gary M. Emmanuel, Esq.