



DIVISION OF
CORPORATION FINANCE

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

July 8, 2024

Sidney Chan
Chief Executive Officer and Chief Financial Officer
ALR Technologies SG Ltd.
9 Raffles Place
#26-01 Republic Plaza
Singapore 048619

**Re: ALR Technologies SG Ltd.
Annual Report on Form 20-F for the Fiscal Year Ended December 31, 2023
Amendment No. 1 to Annual Report on Form 20-F for the Fiscal Year Ended
December 31, 2023
File No. 000-56491**

Dear Sidney Chan:

We have completed our review of your filings. 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 Manufacturing