



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

DIVISION OF  
CORPORATION FINANCE

September 21, 2022

Steve Brassard  
Director, Finance  
ALR Technologies SG Pte. Ltd.  
80 Robinson Road #02-00  
Singapore 068

**Re: ALR Technologies SG Pte. Ltd.**  
**Form F-4**  
**Exhibit No. 10.6**  
**Filed September 8, 2022**  
**File No. 333- 265166**

Dear Mr. Brassard:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance