

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

May 16, 2023

Sharon Levkoviz Chief Financial Officer IR-Med, Inc. ZHR Industrial Zone Rosh Pina, Israel

Re: IR-Med, Inc.

Form 10-K filed March 29, 2023

File No. 000-56492

Dear Sharon Levkoviz:

We have completed our review of your filing. 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 Industrial Applications and Services