



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2025

Ran Ziskand  
Chief Executive Officer  
IR-Med, Inc.  
ZHR Industrial Zone  
Rosh Pina, Israel, 1231400

**Re: IR-Med, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 13, 2025**  
**File No. 333-287229**

Dear Ran Ziskand:

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Ron Ben-Bassat, Esq.