



October 28, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Mr. Jeffrey Gabor
Ms. Abby Adams

Re: IR-Med, Inc.

**Amendment No. 2 to Registration Statement on Form S-1
Filed October 21, 2021
File No. 333-255894**

Ladies and Gentlemen:

On behalf of IR-Med, Inc. (the "Company"), we are hereby filing with the Securities and Exchange Commission (the "Commission") Amendment No. 3 to the above-referenced Registration Statement on Form S-1 (the "Amendment No.3") and this letter in response to the comment of the Staff of the Commission's Division of Corporation Finance (the "Staff") given by letter (the "Comment Letter") dated October 27, 2021. The response is numbered to correspond to the comment set forth in the Comment Letter, which for convenience, we have incorporated into this response letter.

Amendment No. 2 to Registration Statement on Form S-1 filed on October 21, 2021

Exhibit 23.1 Consent of Independent Registered Public Accounting Firm, page 1

1. We refer to the auditor's consent that consents to the consolidated financial statements of IR-Med, Inc., included herein. However, we note that the consolidated financial statements of IR-Med, Inc. are not included in the amendment to Form S-1. Please file a full amendment with consolidated financial statements and an updated consent from your auditors.

RESPONSE: The Company has filed a full Amendment No. 3 with consolidated financial statements and an updated consent from the Company's auditors (Exhibit 23.1). The Company has also refiled the corrected Amended and Restated Articles of Incorporation (Exhibit 3.4).

We hope that the above responses address the Staff's concerns. Please do not hesitate to contact us if we can further assist.

Sincerely,

/s/ Sharon Levkoviz

Chief Financial Officer

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