

February 9, 2024

Dikla Czaczkes Akselbrad
Chief Executive Officer
PolyPid Ltd.
372 Franklin Ave.
P.O. Box 558
Nutley, NJ 07110

Statement on Form F-3
2024

Re: PolyPid Ltd.
Registration

Filed February 1,

File No. 333-276826

Dear Dikla Czaczkes Akselbrad:

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.

Richie at 202-551-7857 with any questions.

Please contact Benjamin

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc:

Howard E. Berkenblit