

September 5, 2024

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

Re: PolyPid Ltd.  
Registration Statement on Form F-3  
Filed August 30, 2024  
File No. 333-281863

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.

Please contact Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of  
Office of Industrial  
Services

Corporation Finance

Applications and

cc: Oded Har-Even, Esq.