

July 6, 2021

Amir Weisberg
Chief Executive Officer
PolyPid Ltd.
18 Hasivim Street
Petach Tikva 495376, Israel

Re: PolyPid Ltd.
Registration

Statement on Form F-3

Filed July 2, 2021
File No. 333-257651

Dear Mr. Weisberg:

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 Lauren

Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Oded Har-Even, Esq.