



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2024

Yair Malca  
Chief Financial Officer  
InMode Ltd.  
Tavor Building, Sha'ar Yokneam  
P.O. Box 533  
Yokneam, 2069206, Israel

**Re: InMode Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**Form 6-K Filed August 1, 2024**  
**Response Letter Dated September 23, 2024**  
**File No. 001-39016**

Dear Yair Malca:

We have reviewed your September 23, 2024 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our September 10, 2024 letter.

Form 6-K Filed August 1, 2024

Exhibit 99.1

1. We note your response to comment 2. The pro forma non-GAAP measures you present do not represent non-GAAP measures of future financial performance contemplated by Item 10(e) of Regulation S-K or Regulation G. Rather, these non-GAAP measures include revenue and expenses in periods before the applicable recognition and measurement principles are met, and this results in measures that are inconsistent with Rule 100 of Regulation G. We do not believe the presentation of these measures is appropriate. Please revise future filings accordingly.

September 30, 2024

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Please contact Tracey Houser at 202-551-3736 or Al Pavot at 202-551-3738 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services