



DIVISION OF
CORPORATION FINANCE

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

November 27, 2024

David Jenkins
Chief Executive Officer
Catheter Precision, Inc.
1670 Highway 160 West, Suite 205
Fort Mill, SC 29708

**Re: Catheter Precision, Inc.
Registration Statement on Form S-1
Filed November 21, 2024
File No. 333-283392**

Dear David Jenkins:

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: B. Joseph Alley, Jr., Esq.