



DIVISION OF  
CORPORATION FINANCE

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

January 16, 2025

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-3**  
**Filed January 10, 2025**  
**File No. 333-284217**

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.