



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2024

Asher Dahan  
Chief Executive Officer  
Wearable Devices Ltd.  
5 Ha-Tnufa St.  
Yokne'am Illit, 2066736 Israel

**Re: Wearable Devices Ltd.**  
**Registration Statement on Form F-1**  
**Filed December 23, 2024**  
**File No. 333-284023**

Dear Asher Dahan:

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 Matthew Crispino at 202-551-3456 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology