



DIVISION OF
CORPORATION FINANCE

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

May 20, 2025

Alon Mualem
Chief Financial Officer
Wearable Devices Ltd.
5 Ha-Tnufa Street
Yokne'am Illit 2066736 Israel

**Re: Wearable Devices Ltd.
Registration Statement on Form F-3
Filed May 14, 2025
File No. 333-287247**

Dear Alon Mualem:

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 Uwem Bassey at 202-551-3433 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Ilana Levin