



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2025

Dagi Ben-Noon  
Chief Executive Officer  
Inspira Technologies OXY B.H.N. Ltd  
2 Ha-Tidhar Street  
Ra'anana, 4366504 Israel

**Re: Inspira Technologies OXY B.H.N. Ltd  
Registration Statement on Form F-1  
Filed December 22, 2025  
File No. 333-292364**

Dear Dagi Ben-Noon:

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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Oded Har-Even