

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

June 20, 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 June 14, 2024

File No. 333-280191

Dear Asher Dahan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Jeff Kauten at 202-551-3447 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Howard Berkenblit, Esq.