

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

DIVISION OF CORPORATION FINANCE

July 8, 2024

Sidney ChanChief Executive Officer and Chief Financial OfficerALR Technologies SG Ltd.9 Raffles Place#26-01 Republic PlazaSingapore 048619

Re: ALR Technologies SG Ltd. Annual Report on Form 20-F for the Fiscal Year Ended December 31, 2023 Amendment No. 1 to Annual Report on Form 20-F for the Fiscal Year Ended December 31, 2023 File No. 000-56491

Dear Sidney Chan:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing