



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2020

Tatiana Yosef  
Chief Financial Officer  
Medigus Ltd.  
Omer Industrial Park, No. 7A, P.O. Box 3030  
Omer 8496500, Israel

**Re: Medigus Ltd.**  
**Registration Statement on Form F-3**  
**Filed May 11, 2020**  
**File No. 333-238162**

Dear Ms. Yosef:

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 Ada D. Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Shachar Hadar, Adv.