



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

DIVISION OF  
CORPORATION FINANCE

October 29, 2020

Yacov Geva, Ph.D.  
President and Chief Executive Officer  
G Medical Innovations Holdings Ltd.  
5 Oppenheimer St.  
Rehovot 7670105, Israel

**Re: G Medical Innovations Holdings Ltd.  
Registration Statement on Form F-1  
Exhibit No. 10.27  
Filed October 22, 2020  
File No. 333-249182**

Dear Dr. Geva:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance

cc: David Huberman, Esq.