



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

DIVISION OF  
CORPORATION FINANCE

March 5, 2020

Tanya Yosef  
Chief Financial Officer  
Scoutcam Inc.  
20 Raoul Wallenberg Street  
Tel Aviv, Israel 6971916

**Re: Scoutcam Inc.  
Form 8-K  
Exhibit No. 10.7 - Amended and Restated Asset Transfer Agreement, by and between  
ScoutCam Ltd. and Medigus Ltd., dated December 1, 2019  
Filed December 31, 2019  
File No. 333-188920**

Dear Ms. Yosef:

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