



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

October 18, 2017

Via E-mail

Rami Zigdon
Chief Executive Officer
Todos Medical Ltd.
1 Hamada Street
Rehovot, 7670301 Israel

**Re: Todos Medical Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2016
Filed May 1, 2017
File No. 333-209744**

Dear Mr. Zigdon:

We have completed our review of your filing. 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,

/s/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery