



DIVISION OF  
CORPORATION FINANCE

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

May 18, 2021

Daniel Hirsch  
Chief Financial Officer  
Todos Medical Ltd.  
121 Derech Menachem Begin, 30th Floor  
Tel Aviv, 6701203 Israel

**Re: Todos Medical Ltd.**  
**Registration Statement on Form S-1**  
**Filed May 13, 2021**  
**File No. 333-256053**

Dear Mr. Hirsch:

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 Kasey Robinson at 202-551-5880 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Carl Sherer