



DIVISION OF  
CORPORATION FINANCE

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

May 26, 2022

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

**Re: G Medical Innovations Holdings Ltd.**  
**Registration Statement on Form F-1**  
**Filed May 19, 2022**  
**File No. 333-265089**

Dear Dr. Geva:

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 Michael Davis at 202-551-4385 or Joe McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Eric Victorson