



DIVISION OF
CORPORATION FINANCE

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

December 1, 2020

Harel Gadot
Chairman, President and Chief Executive Officer
Microbot Medical Inc.
25 Recreation Park Drive, Unit 108
Hingham, Massachusetts 02043

Re: Microbot Medical Inc.
Registration Statement on Form S-3
Filed November 25, 2020
File No. 333-250966

Dear Mr. Gadot:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Marc D. Mantell, Esq.