



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

DIVISION OF  
CORPORATION FINANCE

March 30, 2023

Erez Nachtomy  
Chief Executive Officer  
SHL Telemedicine Ltd.  
90 Yigal Alon Street  
Tel Aviv 67891, Israel

**Re: SHL Telemedicine Ltd.  
Form 20FR12B  
Exhibit Nos. 4.2 & 4.3  
Filed March 8, 2023  
File No. 001-41641**

Dear Erez Nachtomy:

We have concluded our assessment of your redacted exhibits 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