



DIVISION OF  
CORPORATION FINANCE

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

July 30, 2024

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

**Re: SHL Telemedicine Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**File No. 001-41641**

Dear Erez Nachtomy:

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,

Division of Corporation Finance  
Office of Industrial Applications and  
Services