DIVISION OF

CORPORATION FINANCE

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

Mail Stop 4546

April 7, 2017

Mr. Harel Gadot Chairman, President and Chief Executive Officer Microbot Medical Inc. 5 Hamada Street Yokneam 2069204 Israel

Re: Microbot Medical Inc.

Registration Statement on Form S-3

Filed March 31, 2017 File No. 333-217076

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 Christine Westbrook at (202) 551-5019 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes Assistant Director Office of Healthcare and Insurance

cc: Marc D. Mantell, Esq.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.