

July 26, 2016

VIA FACSIMILE AND EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
Washington, DC 20549

**Re: CELLECT BIOTECHNOLOGY LTD.
Registration Statement on Form F-1 (Registration No. 333-212432) -
Concurrence in Acceleration Request**

Ladies and Gentlemen:

H.C. Wainwright & Co., LLC ("Wainwright"), as representative of the underwriters for the referenced offering, hereby concurs in the request by Collect Biotechnology Ltd. that the effective date of the above-referenced registration statement be accelerated to 5:00 p.m. (Eastern Time), or as soon as practicable thereafter, on July 28, 2016, pursuant to Rule 461 under the Securities Act. Wainwright affirms that it is aware of its obligations under the Securities Act in connection with this offering.

Very truly yours,

H.C. WAINWRIGHT & CO., LLC

By: /s/ Mark W. Viklund

Name: Mark W. Viklund

Title: Chief Executive Officer
