



August 10, 2021

VIA EDGAR

Securities and Exchange Commission

Division of Corporation Finance

100 F. Street, N.E.

Washington, D.C. 20549

Re: Collect Biotechnology Ltd. (the "**Company**")

Registration Statement on Form F-4/A-3

File No. 333-257144

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 3:00 p.m. on August 12, 2021, or as soon thereafter as is practicable.

Very truly yours,

CELLECT BIOTECHNOLOGY LTD.

By: /s/ Eyal Leibovitz

Name: Eyal Leibovitz

Title: Chief Financial Officer