



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2010

Dikla Czaczkes Axselbrad  
Chief Financial Officer  
Compugen Ltd.  
72 Pinchas Rosen Street  
Tel Aviv, 69512 Israel

**Re: Compugen Ltd.**  
**Form 20-F**  
**Filed March 11, 2010**  
**File No. 000-30902**

Dear Ms. Axselbrad:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director