



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2019

Ari Krashin  
Chief Financial and Operating Officer  
Compugen Ltd.  
26 Harokmim Street  
Holon 5885849, Israel

**Re: Compugen Ltd.**  
**Registration Statement on Form F-3**  
**Filed August 5, 2019**  
**File No. 333-233001**

Dear Mr. Krashin:

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Daniel I. Goldberg - Cooley LLP