



DIVISION OF
CORPORATION FINANCE

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

September 3, 2024

Chaim Lebovits
Chief Executive Officer
Brainstorm Cell Therapeutics Inc.
1325 Avenue of Americas, 28th Floor
New York, NY 10019

**Re: Brainstorm Cell Therapeutics Inc.
Registration Statement on Form S-3
Filed August 28, 2024
File No. 333-281827**

Dear Chaim Lebovits:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Mayan Katz, Esq.