



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 26, 2009

VIA U.S. MAIL

Mr. Israel Fisher
Chief Financial Officer
Cell Kinetics Ltd.
2 Yodfat Street
Lod, Israel 71291

Re: Cell Kinetics Ltd.
Form 20-F for the year ended December 31, 2007
Filed June 30, 2008
File No. 333-144993

Dear Mr. Fisher:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Accounting Branch Chief