



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2020

Pnina Fishman, Ph.D.  
Chief Executive Officer  
Can-Fite BioPharma Ltd.  
10 Bareket Street  
Kiryat Matalon  
P.O. Box 7537  
Petach-Tikva  
4951778, Israel

**Re: Can-Fite BioPharma Ltd.**  
**Registration Statement on Form F-1**  
**Filed January 24, 2020**  
**File No. 333-236064**

Dear Dr. Fishman:

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 Chris Edwards at (202) 551-6761 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Gary Emmanuel, Esq.