



DIVISION OF
CORPORATION FINANCE

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

October 2, 2020

Motti Farbstein
Chief Financial Officer
Can-Fite BioPharma Ltd.
Kiryat Matalon, P.O. Box 7537
Petach-Tikva 4951778, Israel

Re: Can-Fite BioPharma Ltd.
Registration Statement on Form F-3
Filed September 25, 2020
File No. 333-249063

Dear Mr. Farbstein:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Richard Bass, Esq.