



DIVISION OF
CORPORATION FINANCE

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

February 1, 2019

Shai Yarkoni
Chief Executive Officer
Cellest Biotechnology Ltd.
23 Hata'as Street
Kfar Saba, Israel 44425

**Re: Cellest Biotechnology Ltd.
Registration Statement on Form F-1
Filed December 28, 2018
File No. 333-229083**

Dear Dr. Yarkoni:

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 Caleb French at 202-551-6947 with any questions.

Sincerely,

Division of Corporation Finance
Office of Electronics and Machinery

cc: Gary Emmanuel, Esq.