

November 21, 2019

Julian Adams, Ph.D.
Chief Executive Officer
Gamida Cell Ltd.
5 Nahum Heftsadie Street
Givaat Shaul, Jerusalem 91340 Israel

Re: Gamida Cell Ltd.
Registration Statement on Form F-3
Filed November 14, 2019
File No. 333-234701

Dear Dr. Adams:

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences
cc: Dayne A. Brown, Esq.