

July 17, 2018

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

Re: Gamida Cell Ltd.
Amendment No. 1 to Draft Registration Statement on Form F-1
Submitted July 3, 2018
CIK No. 0001600847

Dear Dr. Adams:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 26, 2018 letter.

Management's Discussion & Analysis

Analysis of Results of Operations

Comparison of the years ended December 31, 2017 and 2016, page 76

1. We reviewed the changes made in response to comment 9. Please provide an analysis of the underlying reasons for each significant change you identify. For
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example, explain the underlying reasons why salaries, clinical activities and professional services expenses increased. Please also revise to clarify why share-based payment expense decreased. In this regard, the current disclosure stating the decrease was due to amortization timing is unclear.

Business

NiCord: Phase 1/2 Clinical Trial Results, page 93

2. We note that, in response to comment 17, you have revised your disclosure on page 94 to provide rates of "chronic moderate-to-severe GvHD" in the test group and the historic controls. Please also disclose rates of other classifications of chronic GvHD in both groups, such as "mild," or disclose why you have limited your disclosure to chronic "moderate-to-severe" GvHD.

NiCord for the Treatment of Non-Malignant Disorders, page 98

3. We reissue comment 13 in part. Please revise your trial description on page 98 to disclose the dosage of NiCord administered to the 14 patients treated.

In addition,
please describe the nature and prevalence of any serious adverse effects
or events
other than GvHD, secondary graft failure, or death, or confirm to us
that no such
effects or events were observed.

Intellectual Property, page 100

4. We note your response to comment 20 and the related revisions to the
disclosure on
page 101. Please revise to specify the expiration dates for the most
significant patents
relating to each product candidate.

Principal Shareholders, page 134

5. We note your revisions to this section. Please revise to identify the
natural person or
persons who have voting and investment control over the shares held by
Smartmix
Limited.

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Consolidated Financial Statements

Notes to Consolidated Financial Statements

Note 11: Share-Based Payment, page F-24

6. Reference is made to the table of option movement in section b. and the
disclosure
that follows in section c. All options outstanding as of December 31,
2017 are
exercisable. Considering all options are exercisable, please explain why
there was
\$3,676,000 of unrecognized cost related to non-vested share-based
compensation as
of December 31, 2017. In doing so, please tell us the vesting terms of
the options
outstanding as of December 31, 2016 and granted in fiscal 2017.

You may contact Adam Phippen, Staff Accountant, at (202) 551-3336 or
Donna Di
Silvio, Staff Accountant, at (202) 551-3202 if you have questions regarding
comments on the
financial statements and related matters. Please contact Parhaum J. Hamidi,
Special Counsel,
at (202) 551-3421 or me at (202) 551-3720 with any other questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom
Assistant Director
Office of Consumer

Products