

January 18, 2023

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attn: Cindy Polynice

Re: Gamida Cell Ltd.
Registration Statement on Form S-3
Filed January 11, 2023
File No. 333-269181

Acceleration Request
Requested Date: January 20, 2023
Requested Time: 4:00 p.m. Eastern Time

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the “**Registrant**”) hereby requests that the Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-269181) (the “**Registration Statement**”), to become effective on January 20, 2023, at 4:00 p.m. Eastern Time, or as soon thereafter as is practicable, or at such later time as the Registrant may orally request via telephone call to the Commission’s staff. The Registrant hereby authorizes Dayne A. Brown of Cooley LLP, counsel to the Registrant, to make such request on its behalf. Once the Registration Statement has been declared effective, please orally confirm that event with Dayne A. Brown of Cooley LLP at (212) 479-6712.

[Signature page follows]

Very truly yours,

Gamida Cell Ltd.

By: /s/ Shai Lankry

Shai Lankry

Chief Financial Officer

cc: Abigail Jenkins, Gamida Cell Ltd.
Josh Patterson, Gamida Cell Ltd.
Divakar Gupta, Cooley LLP
Daniel Goldberg, Cooley LLP
Josh Kaufman, Cooley LLP
Dayne Brown, Cooley LLP
Shachar Hadar, Meitar | Law Offices
