

January 4, 2021

Dror Harats
Chief Executive Officer
Vascular Biogenics Ltd.
8 HaSatat St.
Modi in
Israel 7178106

Ltd.

Statement on Form F-3

2020

Re: Vascular Biogenics

Registration

Filed December 30,

File No. 333-251821

Dear Mr. Harats:

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 Jason L.

Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

Michael J. Rosenberg,

cc:
Esq.