

June 4, 2020

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

Ltd.

Statement on Form F-1

Re: Vascular Biogenics

Registration

Filed June 1, 2020
File No. 333-238834

Dear Dr. 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.

Buchmiller at (202) 551-3635 with any questions.

Please contact Tim

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Esq.

Lawrene S. Wittenberg,