



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

August 24, 2023

Anat Cohen-Dayag  
President and Chief Executive Officer  
Compugen Ltd  
Azrieli Center  
26 Harokmim Street  
Building D  
Holon 5885849 Israel

**Re: Compugen Ltd**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**Filed February 28, 2023**  
**File No. 000-30902**

Dear Anat Cohen-Dayag:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences