



DIVISION OF  
CORPORATION FINANCE

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

May 7, 2025

Oren HersHKovitz  
Chief Executive Officer  
Enlivex Therapeutics Ltd.  
14 Einstein Street  
Ness Ziona  
Israel 7403618

**Re: Enlivex Therapeutics Ltd.**  
**Registration Statement on Form F-3**  
**Filed May 2, 2025**  
**File No. 333-286956**

Dear Oren HersHKovitz:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Win Rutherford, Esq.