

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

DIVISION OF CORPORATION FINANCE

December 12, 2022

Gil Efron Chief Executive Officer Purple Biotech Ltd. 4 Oppenheimer Street Science Park Rehovot 7670104, Israel

> Re: Purple Biotech Ltd. Registration Statement on Form F-3 Filed December 8, 2022 File No. 333-268710

Dear Gil Efron:

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Jayun Koo, Esq.