



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2023

Yehiel Tal  
Chief Executive Officer  
CollPlant Biotechnologies Ltd  
4 Oppenheimer, Weizmann Science Park  
Rehovot 7670104, Israel

**Re: CollPlant Biotechnologies Ltd  
Registration Statement on Form F-3  
Filed December 30, 2022  
File No. 333-269087**

Dear Yehiel Tal:

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 Jordan Nimitz 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services