



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

March 3, 2017

Nadav Kidron
President and Chief Executive Officer
Oramed Pharmaceuticals Inc.
Hi-Tech Park 2/4
Givat-Ram
P.O. Box 39098
Jerusalem 91390, Israel

**Re: Oramed Pharmaceuticals Inc.
Form 10-K for the Fiscal Year Ended August 31, 2016
Filed November 25, 2016
File No. 001-35813**

Dear Mr. Kidron:

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,

/s/ Mary Beth Breslin for

Suzanne Hayes
Assistant Director
Office of Healthcare and Insurance