

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

January 25, 2017

Yifat Zommer Chief Financial Officer Oramed Pharmaceuticals Inc. Hi-Tech Park 2/4 Givat-Ram PO Box 39098 Jerusalem 91390, Israel

Re: Oramed Pharmaceuticals Inc.
Registration Statement on Form S-3
Filed January 11, 2017
File No. 333-215525

Dear Ms. Zommer:

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 Joseph McCann at (202) 551-6262 with any questions.

Division of Corporation Finance Office of Healthcare & Insurance