

July 21, 2021

Nadav Kidron  
Chief Executive Officer  
Oramed Pharmaceuticals Inc.  
1185 Avenue of the Americas, Third Floor  
New York, NY 10036

Pharmaceuticals Inc.

Statement on Form S-3

Re: Oramed

Registration

Filed July 15, 2021  
File No. 333-257926

Dear Mr. Kidron:

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