

February 9, 2021

Avraham Gabay  
Chief Financial Officer  
Oramed Pharmaceuticals Inc.  
1185 Avenue of the Americas, Third Floor  
New York, NY 10036

Pharmaceuticals Inc.  
Statement on Form S-3  
2021

Re: Oramed  
Registration  
Filed February 3,  
File No. 333-252696

Dear Mr. Gabay:

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 Ada D. Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Oded Har-Even, Esq.