

July 25, 2022

**VIA EDGAR TRANSMISSION**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Mail Stop 4720  
Washington, DC 20549

Attention: Conlon Danberg

**Re: Ayala Pharmaceuticals, Inc.  
Request for Withdrawal of Registration Statement on Form S-1  
File No. 333-266072**

Dear Mr. Danberg,

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Ayala Pharmaceuticals, Inc. (the "Company") hereby requests that the Registration Statement on Form S-1 (File No. 333-266072), initially filed with the Securities and Exchange Commission (the "Commission") on July 8, 2022 (as amended, the "Registration Statement") and all exhibits thereto, be withdrawn effective as of the date hereof or at the earliest practicable date hereafter.

The Company is seeking withdrawal of the Registration Statement because it is no longer pursuing a public offering of securities at this time. The Registration Statement has not been declared effective by the Commission and no securities have been issued or sold under the Registration Statement.

The Company acknowledges that no refund will be made for fees paid to the Commission in connection with the filing of the Registration Statement. However, in accordance with Rule 457(p) under the Securities Act, the Company requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

Please direct any questions or comments regarding this correspondence to our counsel, Keith Halverstam of Latham & Watkins LLP, at (212) 906-1761, or in his absence, Jennifer Yoon at (617) 880-4540,

Thank you for your assistance in this matter.

Very truly yours,

Ayala Pharmaceuticals, Inc.

By: /s/ Yossi Maimon

Name: Yossi Maimon

Title: Chief Financial Officer

cc: Peter N. Handrinis, Esq., Latham & Watkins LLP  
Keith L. Halverstam, Esq., Latham & Watkins LLP  
Jennifer Yoon, Esq., Latham & Watkins LLP