

June 10, 2021

Roni Mamluk, Ph.D.
Chief Executive Officer
Ayala Pharmaceuticals, Inc.
1313 N. Market Street, Suite 5100
Wilmington, DE 19801

Pharmaceuticals, Inc.

Statement on Form S-3

Re: Ayala

Registration

Filed June 4, 2021
File No. 333-256792

Dear Dr. Mamluk:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Esq.

Keith L. Halverstam,