



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2021

Shlomo Pilo  
Chief Executive Officer  
Raphael Pharmaceutical Inc.  
4 Lui Paster  
Tel Aviv-Jaffa  
Israel 6803605

**Re: Raphael Pharmaceutical Inc.**  
**Amendment No. 2 to Registration Statement on Form 10-12G**  
**Filed September 23, 2021**  
**File No. 000-53002**

Dear Mr. Pilo:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Assaf Ariely, Esq.