



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 1, 2016

Via E-mail

Mordechai Bignitz  
Chief Executive Officer and Chairman  
OWC Pharmaceutical Research Corp.  
22 Shacham Street. P.O.B. 8324  
Petach Tikva, Israel 4918103

**Re: OWC Pharmaceutical Research Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed April 14, 2016**  
**File No. 0-54856**

Dear Mr. Bignitz:

We have completed our review of your filings. 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,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery