

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

June 10, 2021

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

Re: Ayala Pharmaceuticals, Inc.
Registration Statement on Form S-3
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: Keith L. Halverstam, Esq.