



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2023

Ori Gilboa  
Chief Executive Officer  
SaverOne 2014 Ltd.  
Em Hamoshavot Rd. 94  
Petah Tikvah, Israel

**Re: SaverOne 2014 Ltd.  
Registration Statement on Form F-3  
Filed September 11, 2023  
File No. 333-274458**

Dear Ori Gilboa:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551-8816 or Matthew Derby, Legal Branch Chief, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Garry Emmanuel