

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

DIVISION OF CORPORATION FINANCE

September 27, 2024

Paul Goode Chief Executive Officer Glucotrack, Inc. 301 Rte. 17 North, Ste. 800, Rutherford, NJ 07070

> Re: Glucotrack, Inc. Registration Statement on Form S-3 Filed September 23, 2024 File No. 333-282297

Dear Paul Goode:

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 Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Howard Hirsch, Esq.