



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2026

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 January 13, 2026**  
**File No. 333-292695**

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: David Mannheim, Esq.