



DIVISION OF  
CORPORATION FINANCE

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

March 6, 2026

Dan Teleman  
Chief Executive Officer  
Nasus Pharma Ltd  
P.O. Box 284  
Tel Aviv, Israel 6100201

**Re: Nasus Pharma Ltd  
Registration Statement on Form F-1  
Filed March 2, 2026  
File No. 333-293950**

Dear Dan Teleman:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences