

April 2, 2019

Gilad Mamlok  
Chief Financial Officer  
Sol-Gel Technologies Ltd.  
7 Golda Meir Street  
Weizmann Science Park  
Ness Ziona, 7403650, Israel

Re: Sol-Gel Technologies Ltd.  
Registration Statement on Form F-3  
Filed March 28, 2019  
File No. 333-230564

Dear Mr. Mamlok:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Healthcare & Insurance  
cc: Nathan Ajiashvili, Esq.