
Sol-Gel Technologies Ltd.
7 Golda Meir St., Weizmann Science Park
Ness Ziona, 7403648, Israel

May 3, 2023

Via EDGAR Transmission

Tyler Howes
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Sol-Gel Technologies Ltd.
Registration Statement on Form F-1
Filed March 10, 2023
Registration No. 333-270478**

Dear Mr. Howes:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on May 5, 2023 at 4:00 p.m. Eastern Time or as soon thereafter as practicable, or at such later time as Sol-Gel Technologies Ltd. (the “Company”) or its counsel may request via telephone call to the staff. Please contact Nathan Ajiashvili of Latham & Watkins LLP, counsel to the Company, at (212) 906-2916, or in his absence, Salvatore Vanchieri at (212) 906-4605, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Sincerely yours,

Sol-Gel Technologies Ltd.

By: /s/ Gilad Mamlok

Gilad Mamlok

Chief Financial Officer

cc: Nathan Ajiashvili, Latham & Watkins LLP
Salvatore Vanchieri, Latham & Watkins LLP
Perry Wildes, Goldfarb Gross Seligman & Co.
