

April 8, 2022

Alon Seri-Levy, Ph.D.  
Chief Executive Officer  
Sol-Gel Technologies Ltd.  
7 Golda Meir St.  
Weizmann Science Park  
Ness Ziona, 7403650, Israel

Technologies Ltd.

Statement on Form F-3

Re: Sol-Gel

Registration

Filed April 7, 2022

File No. 333-264190

Dear Dr. Seri-Levy:

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 Tim

Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Nathan Ajiashvili, Esq.