
Sol-Gel Technologies Ltd.
7 Gold Meir St., Weizmann Science Park
Ness Ziona, 7403650, Israel

April 10, 2019

Via EDGAR Transmission

Tonya K. Aldave, Esq.
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-3
Filed March 28, 2019
Registration No. 333-230564**

Dear Ms. Aldave:

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 April 12, 2019 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
Perry Wildes, Gross, Kleinhendler, Hodak, Halevy, Greenberg, Shenhav & Co.
