United States securities and exchange commission logo

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

Re: Sol-Gel

Technologies Ltd.

Registration

Statement on Form F-3

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.