

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

July 30, 2019

Dror Ben-Asher Chief Executive Officer RedHill Biopharma Ltd. 21 Ha'arba'a Street Tel Aviv 6473921 Israel

Re: RedHill Biopharma Ltd.

Registration Statement on Form F-3

Filed July 24, 2019

File No. 333-232777

Dear Mr. Ben-Asher:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance