



DIVISION OF
CORPORATION FINANCE

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

March 8, 2019

Mutya Harsch
General Counsel and Chief Legal Officer
Foamix Pharmaceuticals Ltd.
2 Holzman Street, Weizmann Science Park
Rehovot 7670402
Israel

Re: Foamix Pharmaceuticals Ltd.
Preliminary Proxy Statement on Schedule 14A
Filed March 1, 2019
File No. 001-36621

Dear Ms. Harsch:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance