



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

DIVISION OF  
CORPORATION FINANCE

April 2, 2019

Gilad Mamlok  
Chief Financial Officer  
Sol-Gel Technologies Ltd.  
7 Golda Meir Street  
Weizmann Science Park  
Ness Ziona, 7403650, Israel

**Re: Sol-Gel Technologies Ltd.**  
**Registration Statement on Form F-3**  
**Filed March 28, 2019**  
**File No. 333-230564**

Dear Mr. Mamlok:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Nathan Ajiashvili, Esq.