



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

DIVISION OF
CORPORATION FINANCE

September 9, 2021

Ilan Hadar
Chief Executive Officer
PAINREFORM LTD.
4 Bruria St.
Tel Aviv, Israel 6745442

Re: PAINREFORM LTD.
Registration Statement on Form F-3
Filed September 3, 2021
File No. 333-259318

Dear Mr. Hadar:

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 Jessica Ansart at (202) 551-4511 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Gary Emmanuel