



DIVISION OF
CORPORATION FINANCE

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

January 18, 2024

Ilan Hadar
Chief Executive Officer
PainReform Ltd.
65 Yigal Alon St.
Tel Aviv, Israel 6744316

Re: PainReform Ltd.
Registration Statement on Form F-3
Filed January 12, 2024
File No. 333-276485

Dear Ilan 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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Gary Emmanuel, Esq.