

August 3, 2022

Michael Myers
Chief Executive Officer
Quoin Pharmaceuticals, Ltd.
Azrieli Center, Round Tower, 30th Floor
132 Menachem Begin Blvd
Tel Aviv, Israel 6701101

Pharmaceuticals, Ltd.
Statement on Form F-1
2022

Re: Quoin
Registration
Filed August 3,
File No. 333-266476

Dear Dr. Myers:

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
Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

Yelena M. Barychev,

cc:
Esq.