February 9, 2023

## VIA EDGAR

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549

**RE:** Quoin Pharmaceuticals Ltd.

Registration Statement on Form S-1 Registration No. 333-269543

## Ladies and Gentlemen:

Quoin Pharmaceuticals Ltd. (the "Company") hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of the effective date of the above-referenced Registration Statement, as amended, so that such Registration Statement, as amended, will become effective at 4:00 p.m.., Eastern Time, on Friday, February 10, 2023, or as soon thereafter as practicable.

[Signature Page Follows]

Very truly yours,

## QUOIN PHARMACEUTICALS LTD.

By: /s/ Dr. Michael Myers
Name: Dr. Michael Myers
Title: Chief Executive Officer