



DIVISION OF
CORPORATION FINANCE

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

August 30, 2023

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

Re: PainReform Ltd.
Registration Statement on Form F-1
Filed August 25, 2023
File No. 333-274220

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Gary M. Emmanuel