

March 17, 2020

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
Washington, DC 20549

**Re: Soliton, Inc.  
Registration Statement on Form S-3  
Registration No. 333-236963**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Soliton, Inc., a Delaware corporation (the "Company"), hereby respectfully requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 4:00 P.M. (Eastern Time) on March 19, 2020, or as soon thereafter as possible on such date.

Very truly yours,

**Soliton, Inc.**

By: /s/ Lori Bisson

Name: Lori Bisson

Title: Chief Financial Officer