



DIVISION OF
CORPORATION FINANCE

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

December 23, 2020

Larry Jasinski
Chief Executive Officer
ReWalk Robotics Ltd.
200 Donald Lynch Blvd.
Marlborough, MA 01752

**Re: ReWalk Robotics Ltd.
Registration Statement on Form S-1
Filed December 18, 2020
File No. 333-251454**

Dear Mr. Jasinski:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Colin J. Diamond, Esq.