

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

August 7, 2023

Eyal Cohen Chief Executive Officer BOS BETTER ONLINE SOLUTIONS LTD 147-20 184th St., Jamaica, NY 11413

> Re: BOS BETTER ONLINE SOLUTIONS LTD Registration Statement on Form F-3 Filed July 31, 2023 File No. 333-273540

Dear Eyal Cohen:

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 Austin Pattan, Staff Attorney, at (202) 551-6756 or Matthew Derby, Legal Branch Chief, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: R. Brian Brodrick