



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

October 19, 2010

Tanir Horn  
Chief Financial Officer  
On Track Innovations Ltd.  
Z.H.R. Industrial Zone  
P.O. Box 32  
Rosh Pina, 12000  
Israel

**Re: On Track Innovations Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**Form 6-K filed August 9, 2010**  
**File No. 000-49877**

Dear Ms. Horn:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief