



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 8, 2017

Via E-mail

Shlomi Cohen  
Chief Executive Officer  
On Track Innovations Ltd.  
Z.H.R Industrial Zone,  
P.O. Box 32, Rosh Pina 1200000, Israel

**Re: On Track Innovations Ltd.  
Registration Statement on Form S-3  
Filed October 20, 2017  
File No. 333-221060**

Dear Mr. 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 Heather Percival at (202) 551-3498 with any questions.

Sincerely,

/s/ Heather Percival for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Howard E. Berkenblit, Esq.  
Sullivan & Worcester LLP