



DIVISION OF  
CORPORATION FINANCE

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

August 18, 2020

Assaf Cohen  
Chief Financial Officer  
On Track Innovations Ltd.  
Hatnufa 5, Yokneam Industrial Zone  
Box 372, Yokneam 2069200, Israel

**Re: On Track Innovations Ltd.**  
**Registration Statement on Form S-1**  
**Filed August 12, 2020**  
**File No. 333-244982**

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 Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing