



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