



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 29, 2017

Via E-mail

Kevin Hershberger  
Chief Financial Officer  
ReWalk Robotics, Inc.  
200 Donald Lynch Blvd  
Marlborough, MA 01752

**Re: ReWalk Robotics, Inc.  
Registration Statement on Form S-1  
Filed September 20, 2017  
File No. 333-220545**

Dear Mr. Hershberger:

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: Colin J. Diamond  
White & Case LLP