



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2019

Ori Gon  
Chief Financial Officer  
ReWalk Robotics Ltd.  
3 Hatnufa St., Floor 6  
Yokneam Ilit  
2069203, Israel

**Re: ReWalk Robotics Ltd.**  
**Registration Statement on Form S-3**  
**Filed May 9, 2019**  
**File No. 333-231305**

Dear Mr. Gon:

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 Eric Atallah at 202-551-3663 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Colin Diamond