



DIVISION OF  
CORPORATION FINANCE

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

March 6, 2019

Haim Siboni  
Chief Executive Officer  
Foresight Autonomous Holdings Ltd.  
3 Golda Meir  
Ness Ziona  
7414001 Israel

**Re: Foresight Autonomous Holdings Ltd.**  
**Registration Statement on Form F-3**  
**Filed February 15, 2019**  
**File No. 333-229715**

Dear Mr. Siboni:

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 Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Robert V. Condon III