



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2021

Eyal Hen  
Chief Financial Officer  
Rekor Systems, Inc.  
7172 Columbia Gateway Drive, Suite 400  
Columbia, MD 21046

**Re: Rekor Systems, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 10, 2021**  
**File No. 333-259447**

Dear Mr. Hen:

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 Evan Ewing at 202-551-5920 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing