



DIVISION OF
CORPORATION FINANCE

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

November 4, 2021

Eyal Hen
Chief Financial Officer
Rekor Systems, Inc.
6721 Columbia Gateway Drive, Suite 400
Columbia, MD 21046

Re: Rekor Systems, Inc.
Registration Statement on Form S-3
Filed October 29, 2021
File No. 333-260607

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