



DIVISION OF  
CORPORATION FINANCE

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

February 12, 2024

Ofer Naveh  
Chief Financial Officer  
Rail Vision Ltd.  
15 Ha'Tidhar St  
Ra'anana, 4366517 Israel

**Re: Rail Vision Ltd.**  
**Registration Statement on Form F-3**  
**Filed February 5, 2024**  
**File No. 333-276869**

Dear Ofer Naveh:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: David A. Huberman