



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2024

Shahar Hania  
Chief Executive Officer  
Rail Vision Ltd.  
15 Ha'Tidhar St  
Ra'anana, 4366517 Israel

**Re: Rail Vision Ltd.  
Registration Statement on Form F-3  
Filed April 12, 2024  
File No. 333-278645**

Dear Shahar Hania:

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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: David Huberman