



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2024

Mr. George Sobek  
Chairman and Chief Executive Officer  
VISION SENSING ACQUISITION CORP.  
78 SW 7th Street  
Suite 500  
Miami, FL 33130

**Re: VISION SENSING ACQUISITION CORP.**  
**Form 10-K for the Year Ended December 31, 2023**  
**Filed May 1, 2024**  
**File No. 001-40983**

Dear Mr. George Sobek:

We issued comments on the above captioned filing on August 16, 2024. On October 16, 2024 we issued a follow-up letter informing you that comment(s) remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Kellie Kim at 202-551-3129 or Shannon Menjivar at 202-551-3856 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction