

See separate instructions.

Part Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)		
REWALK ROBOTICS, LTD				
3 Name of contact for add		Telephone No. of contact	5 Email address of contact	
ORI GON, CFO			N/A	
6 Number and street (or F	P.O. box if mail is not de	7 City, town, or post office, state, and ZIP code of contact		
3 HATNUFA ST. 6TH FL. P	O BOX 161	YOKNEAM ILIT, ISRAEL, 20692203		
8 Date of action		9 Classification and description		
APRIL 01, 2019		1-FOR-25 REVERSE SHARE SPLIT	r	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)	
M8216Q 200	N/A	RWLK	N/A	
Part II Organization	onal Action Attach a	additional statements if needed.	See back of form for additional questions.	
-			ate against which shareholders' ownership is measured for	
the action ► As of 0	9:30 am ET on April 01	, 2019, Rewalk Robotics, LTD. effect	cted a 1-for-25 reverse share split for its	
			es of issued and outstanding ordinary shares	
automatically converted in	nto one (1) ordinary sha	are. All fractional shares resulting f	rom the reverse share split rounded down to the nearest	
whole number.				
15 Describe the quantitation	live effect of the organiz	ational action on the basis of the sect	urity in the hands of a U.S. taxpayer as an adjustment per	

- 15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► Upon the effective date of the reverse share split, every twenty-five (25) ordinary shares
- of Rewalk Robotics, LTD. automatically converted into one (1) ordinary share. No fractional shares were issued in the Reverse Share Split, and no cash in lieu of fractional shares were issued. Shareholders of record who otherwise would have been entitled to receive fractional shares were rounded down to the nearest whole share.

As a result of the Reverse Share Split, the Company's shareholders will be required to allocate the aggregate tax basis in their Company shares held immediately prior to the Reverse Share Split among the Company shares held immediately after the Reverse Share Split pursuant to Internal Revenue Code Section 358.

Shareholders who acquired their shares of Company on different dates and at different prices should consult their own tax advisores regarding the allocation of the tax basis in such shares.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See answer to Line 15.

In general, a shareholder's tax basis in his, hers or its Company share held before the Reverse Split must be allocated

to the share the shareholder receives pursuant to the Reverse Split in a manner that reflects, to the greatest extent possible, the basis of the shares held before the Reverse Split on the same date and at the same price.

Each shareholder should allocate his, her or its aggregate tax basis in the shares held before the Reverse Split to the shares received pursuant to the Reverse Split in a manner that minimizes the disparity in the holding periods of the previously held Company share whose basis is allocated to any particular Company share received pursuant to the Reverse Split.

For Paperwork Reduction Act Notice, see the separate Instructions.

Part I Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC Sections 354, 358, 368, 1001.

18 Can any resulting loss be recognized? ►

The one (1) for twenty-five (25) reverse share split is intended to be treated as a recapitalization for U.S. Federal income tax purposes. Therefore, a shareholder will not recognize any gain or loss for U.S. federal income tax purposes upon the combination of pre-reverse share split shares into post-reverse share split shares pursuant to the reverse split. Shareholders should consult their own tax advisors.

		nder penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and lief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.								
Sign Here	Signa	_{ature} ► <u>/s/ Ori Gon</u>	Date ► 05/14/2019							
	Print	your name ► ORI GON		Title ► CFO						
Paid Preparer		Print/Type preparer's name	Preparer's signature	Date	Check if if self-employed	PTIN				
Use C		Firm's name	Firm's EIN ►							
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Firm's address 🕨	Phone no.							
Send Fo	rm 89	37 (including accompanying statements) t	o: Department of the Treasury, Internal Rev	enue Service. Oa	den. UT 84201	-0054				