

May 21, 2019

Ori Gon  
Chief Financial Officer  
ReWalk Robotics Ltd.  
3 Hatnufa St., Floor 6  
Yokneam Ilit  
2069203, Israel

Re: ReWalk Robotics Ltd.  
Registration Statement on Form S-3  
Filed May 9, 2019  
File No. 333-231305

Dear Mr. Gon:

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 Eric Atallah at 202-551-3663 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Electronics and Machinery  
cc: Colin Diamond