

April 4, 2022

Larry Jasinski  
Chief Executive Officer  
ReWalk Robotics Ltd.  
3 Hatnufa St., Floor 6  
Yokneam Ilit  
2069203, Israel

Ltd.

Statement on Form S-3

2022

Re: ReWalk Robotics

Registration

Filed March 30,

File No. 333-263984

Dear Mr. Jasinski:

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.

Yale at 202-551-8776 with any questions.

Please contact Dorrie

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:  
Esq.

Jennifer L. Porter,