

December 23, 2020

Larry Jasinski
Chief Executive Officer
ReWalk Robotics Ltd.
200 Donald Lynch Blvd.
Marlborough, MA 01752

Ltd.

Statement on Form S-1
2020

Re: ReWalk Robotics

Registration

Filed December 18,

File No. 333-251454

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.

Gessert at 202-551-2326 with any questions.

Please contact David

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Colin J. Diamond, Esq.