

July 13, 2020

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

Ltd.

Statement on Form S-1

Re: ReWalk Robotics

Registration

Filed July 7, 2020
File No. 333-239733

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.

Crotty at (202) 551-7614 with any questions.

Please contact Laura

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Colin Diamond