



March 17, 2021

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: **ReWalk Robotics Ltd.**
Registration Statement on Form S-1 (File No. 333-254147)

Ladies and Gentlemen:

Pursuant to Rules 460 and 461 under the Securities Act of 1933, as amended, ReWalk Robotics Ltd. (the "Company") hereby requests acceleration of the effective date of its registration statement on Form S-1 (File No. 333-254147) (the "Registration Statement"), to 9:30 a.m., Eastern Time, on March 19, 2021, or as soon thereafter as practicable. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, White & Case LLP, by calling Scott Levi at (212) 819-8320. Should you have any questions regarding this letter, please do not hesitate to contact Mr. Levi at White & Case LLP.

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Sincerely,

REWALK ROBOTICS LTD.

By: /s/ Ori Gon

Name: Ori Gon

Title: Chief Financial Officer
