



September 9, 2014

Securities and Exchange Commission
Division of Corporation Finance
110 F Street, N.E.
Washington, D.C. 20549

Re: **ReWalk Robotics Ltd.**
Registration Statement on Form F-1 (File No. 333-197344)

Ladies and Gentlemen:

Pursuant to Rule 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 F-1 (File No. 333-197344), as amended, to 4:00 p.m., Eastern Time, on Thursday, September 11, 2014, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Should you have any questions regarding this letter, please do not hesitate to contact Colin Diamond at (212) 819-8754 or Gary Kashar at (212) 819-8223 of White & Case LLP, counsel to the Company.

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Kochav Yokneam Building, P.O.B. 161, Yokneam Illit 2069203, Israel, T. 972 4 959 0123, F. 972 4 959 0125,
www.argomedtec.com



Sincerely,

REWALK ROBOTICS LTD.

By: /s/ Larry Jasinski

Name: Larry Jasinski

Title: Chief Executive Officer

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Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: ReWalk Robotics Ltd. (the "Company")
Registration Statement on Form F-1 (File No. 333-197344)

Ladies and Gentlemen:

As representatives of the several underwriters of the Company's proposed public offering of up to 3,852,500 shares of ordinary shares, we hereby join the Company's request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 4:00 p.m. Eastern Time on September 11, 2014, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, we wish to advise you that we have effected the following distribution of the Company's Preliminary Prospectus dated August 26, 2014, through the date hereof:

Preliminary Prospectus dated August 26, 2014:

1,186 copies to prospective underwriters, institutional investors, dealers and others

The undersigned advise that they have complied and will continue to comply, and that they have been informed by the participating underwriters and dealers that they have complied with and will continue to comply, with Rule 15c2-8 under the Securities Exchange Act of 1934.

Very truly yours,

BARCLAYS CAPITAL INC.

JEFFERIES LLC

As Representatives of the several Underwriters

By: BARCLAYS CAPITAL INC.

By: /s/ Victoria Hale

Victoria Hale

Vice President