

March 16, 2021

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

Ltd.
Statement on Form S-1
2021

Re: ReWalk Robotics
Registration
Filed March 11,
File No. 333-254147

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.

Robinson at 202-551-5880 with any questions.

Please contact Kasey

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Colin Diamond