

February 12, 2024

Ofer Naveh
Chief Financial Officer
Rail Vision Ltd.
15 Ha Tidhar St
Raanana, 4366517 Israel

Statement on Form F-3
2024

Re: Rail Vision Ltd.
Registration
Filed February 5,
File No. 333-276869

Dear Ofer Naveh:

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.

Herbers at 202-551-8028 with any questions.

Please contact Gregory

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

David A. Huberman