

July 11, 2023

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

Statement on Form F-1
2023

Re: Rail Vision Ltd.
Registration

Filed on July 6,
File No. 333-273152

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.

Sidwell at 202-551-4733 with any questions.

Please contact Sarah

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

David Huberman