

April 19, 2024

Shahar Hania
Chief Executive Officer
Rail Vision Ltd.
15 Ha Tidhar St
Raanana, 4366517 Israel

Statement on Form F-3
2024

Re: Rail Vision Ltd.
Registration
Filed April 12,
File No. 333-278645

Dear Shahar Hania:

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.

Please contact Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

David Huberman