

March 2, 2022

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

Re: Rail Vision Ltd.
Amendment No. 3 to
Filed February 18,
File No. 333-262854

Registration Statement on Form F-1
2022

Dear Mr. Hania:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 8, 2022 letter.

Form F-1 Registration Statement

Prospectus Summary, page 1

1. We note your disclosure that you were recognized as the winner of Deutsche Bahn's MINDBOX competition for your automated early warning systems to prevent railway accidents. Please include a brief explanation of the competition and the award to provide some context. Please also include the date the award was given.
Capitalization, page 33

2. We note your revision to the shareholders' equity section in response to prior comment 7. Please disclose or provide a placeholder for the number of ordinary shares that will be issued and outstanding on both a pro forma and pro forma as adjusted basis. It appears the

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100,000,000 shares currently shown is the number of authorized shares. Please clarify your disclosures accordingly.

3. We note that your revised offering will now include warrants as part of a Unit offering. Please tell us and disclose your planned accounting treatment for the warrants, including how it will be valued and reflected in your financial statements. Additionally, provide for their treatment in the pro forma as adjusted column.
Industry Overview and Market Opportunity, page 45

4. We note your response to our prior comment 10. Please refer to the

eighth paragraph in
this section. Please provide the year for the U.S. Department of
Transportation and
McKinsey & Company industry estimates you cite.
Competition, page 54

5. We note your response to prior comment 11 and reissue in part. You
disclose your belief
that your railway detection system's contribution to train safety will
be greater than that of
existing railway detection systems by your competitors. Please balance
this disclosure by
stating here that you are a development-stage company, that your
products are still in
development, and discuss your current competitive position within the
industry.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please
allow adequate
time for us to review any amendment prior to the requested effective date of
the registration
statement.

You may contact Beverly Singleton at 202-551-3328 or Jean Yu at
202-551-3305 if you
have questions regarding comments on the financial statements and related
matters. Please
contact John Stickle at 202-551-3324 or Susan Block at 202-551-3210 with any
other questions.

FirstName LastNameShahar Hania
Comapany NameRail Vision Ltd.

Corporation Finance
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Manufacturing
FirstName LastName

Sincerely,

Division of

Office of