

March 25, 2022

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

RE: **Rail Vision Ltd. (CIK: 0001743905)**
Registration Statement No. 333-262854 on Form F-1 (the "Registration Statement")

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended (the "**Securities Act**"), Aegis Capital Corp. hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it will become effective at 4 p.m. Eastern Time, March 28, 2022, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act, please be advised that we will distribute as many electronic copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution.

By: **AEGIS CAPITAL CORP.**

By: /s/ Griffin Cassagne

Name: Griffin Cassagne

Title: Executive Vice President
