



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 18, 2024

Yehu Ofer  
Chief Executive Officer  
Odysight.ai Inc.  
Suite 7A, Industrial Park, P.O. Box 3030  
Omer, Israel 8496500

**Re: Odysight.ai Inc.**  
**Registration Statement on Form S-1**  
**Filed December 12, 2024**  
**File No. 333-283773**

Dear Yehu Ofer:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Gary M. Emmanuel