



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2025

Michael Lawless  
Chief Financial Officer  
Lifeward Ltd.  
200 Donald Lynch Blvd.  
Marlborough, MA 01752

**Re: Lifeward Ltd.**  
**Registration Statement on Form S-1**  
**Filed February 11, 2025**  
**File No. 333-284843**

Dear Michael Lawless:

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Jennifer Porter, Esq.