



DIVISION OF
CORPORATION FINANCE

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

January 18, 2024

Tuvia Barlev
Chief Executive Officer
ACTELIS NETWORKS INC
4039 Clipper Court
Fremont, California 94538

Re: ACTELIS NETWORKS INC
Registration Statement on Form S-1
Filed January 8, 2024
File No. 333-276425

Dear Tuvia Barlev:

We have conducted a limited review of your registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies 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 this letter, we may have additional comments.

Registration Statement on Form S-1 filed January 8, 2024

General

1. Please update your executive compensation for the fiscal year ended December 31, 2023.
2. We note that you incorporate information by reference into your registration statement. However, since you have not filed your Form 10-K for the fiscal year ended December 31, 2023, you are not eligible to incorporate by reference. See General Instruction VII.C of Form S-1. Please amend the registration statement to include all of the disclosure required by Form S-1, or in the alternative, file your Form 10-K for the fiscal year ended December 31, 2023, and update this section accordingly.

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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.

Please contact Erin Donahue at 202-551-6063 or Jay Ingram at 202-551-3397 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing