



DIVISION OF
CORPORATION FINANCE

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

March 23, 2026

Erez Meltzer
Chief Executive Officer
Nano-X Imaging Ltd.
Ofer Tech Park
94 Shlomo Shmeltzer Road
Petach Tikva
Israel 4970602

**Re: Nano-X Imaging Ltd.
Registration Statement on Form F-3
Filed March 13, 2026
File No. 333-294302**

Dear Erez Meltzer:

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: Michael J Schwartz, Esq.