

January 21, 2021

Ran Poliakine
Chief Executive Officer
Nano-X Imaging Ltd.
Communications Center
Neve Ilan, Israel 9085000

Statement on Form F-1
19, 2021

Re: Nano-X Imaging Ltd.
Draft Registration
Submitted January
CIK No. 0001795251

Dear Mr. Poliakine:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Kasey
Robinson at 202-551-5880 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Andrea L. Nicol s