

March 9, 2023

Ran Daniel  
Chief Financial Officer  
Nano-X Imaging Ltd.  
Communication Center  
Neve Ilan , Israel 9085000

Re: Nano-X Imaging Ltd.  
Form 20-F for

Fiscal Year Ended December 31, 2021

Filed May 2, 2022  
File No. 001-39461

Dear Ran Daniel:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services