

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM F-1 REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933

**NANO-X IMAGING LTD**

*(Exact name of registrant as specified in its charter)*

**State of Israel**  
*(State or Other Jurisdiction of  
Incorporation or Organization)*

**3844**  
*(Primary Standard Industrial  
Classification Code Number)*

**Not Applicable**  
*(I.R.S. Employer  
Identification No.)*

**Communications Center,  
Neve Ilan, Israel 9085000  
+972 02 995 0506**

*(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)*

**Copies to:**

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**Approximate date of commencement of proposed sale to the public:** As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  (File No. 333-240209)

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933.

Emerging growth company

If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

† The term "new or revised financial accounting standard" refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012.

Title of each class of securities to be registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed maximum aggregate offering price	Amount of registration fee(1)
Ordinary Shares, par value NIS 0.01 per share	408,497	\$18.00	\$7,352,946.00	\$954.42

(1) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, based on the initial public offering price. The registrant previously registered securities at an aggregate offering price not to exceed \$182,647.062.00 on a Registration Statement on Form F-1 (File No. 333-240209), which was declared effective on August 20, 2020. In accordance with Rule 462(b) promulgated under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$7,352,946.00 is hereby registered, which includes shares issuable upon exercise of the underwriter's over-allotment option.

**This registration statement shall become effective upon filing in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

## EXPLANATORY NOTE

This Registration Statement on Form F-1 (the “462(b) Registration Statement”) is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, for the purposes of registering 408,497 ordinary shares, par value NIS 0.01 per share, of NANO-X IMAGING LTD. This 462(b) Registration Statement relates to the initial public offering of ordinary shares contemplated by the Registration Statement on Form F-1 (File No. 333-240209), which was initially filed on July 30, 2020, and which, as amended, was declared effective by the Securities and Exchange Commission on August 20, 2020. Pursuant to Rule 462(b), the contents of the Registration Statement on Form F-1 (File No. 333-240209), including the exhibits thereto, are hereby incorporated by reference into this 462(b) Registration Statement.

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Pursuant to the requirements of the Securities Act, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Neve Ilan, State of Israel, on the 20th of August, 2020.

**NANO-X IMAGING LTD**

By: /s/ Ran Poliakine  
Name: Ran Poliakine  
Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Ran Poliakine</u> Ran Poliakine	Director and Chief Executive Officer (Principal Executive Officer)	August 20, 2020
<u>/s/ Itzhak Maayan</u> Itzhak Maayan	Chief Financial Officer(Principal Financial Officer and Principal Accounting Officer)	August 20, 2020
<u>*</u> Onn Fenig	Director	August 20, 2020
<u>*</u> Floyd Katske	Director	August 20, 2020
<u>*</u> Erez Meltzer	Director	August 20, 2020
<u>*</u> Richard Stone	Director	August 20, 2020

\*By: /s/ Ran Poliakine  
Ran Poliakine  
*Attorney-in-fact*

Authorized Representative in the United States

By: /s/ Richard Stone  
Richard Stone  
August 20, 2020

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## EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Description</b>
<a href="#">5.1</a>	Opinion of Amit, Pollak, Matalon & Co., counsel to the Registrant, as to the validity of the ordinary shares (including consent).
<a href="#">23.1</a>	Consent of PricewaterhouseCoopers International Limited, an independent registered public accounting firm.
<a href="#">23.2</a>	Consent of Amit, Pollak, Matalon & Co. (included in Exhibit 5.1)
<a href="#">24.1</a>	Powers of Attorney (included in Registrant's Registration Statement on Form F-1 (File No. 333-240209) initially filed with the Securities and Exchange Commission on July 30, 2020).

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Established 1956

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Moshe Matalon	Na'ama Babish	Lilach Horesh	Roy Duvshani	Kobi Winekrantz
Arie Neiger *	Ranit Kessous-Katz	Roy Niron	Naor Traitel	Natalia Zeron
Doron Levy	Amir Fish	Liron Usherovich	Elie Kirshenbaum*	Sapir Palas-Sarussy
Eldad Koresh	Nadia Davidzon	Ido Hazan	Lital Efrati	Rotem Raz
Yonatan Altman	Shalom Simon**	Yana Yavnitzki Dror	Amir Barel	Shahak Davidson
Ian Rostowsky	Moran Mordechay	Mor Gazit	Amit Shilton	Ravid Amikam
Anat Sterenlib-Molkho	Jonathan Tessone	Tal Sasson-Ferdman	Masha Kaminsky	Ron Raziel
Asaf Biger	Avishai Sahar	Efrat Shpizaizen	Tal Zaid Rozen	Reut Rogov
Maya Issacharov *	Shahar Haron	Elinor Polak	Natalie Nahum	Coral Rejwan
Orit Israeli	Ephraim Ofek Aharon	Eran Buvilski	Shmuel Birbir	Karin Lichterman
Erez Haver	Omer Ben Matityahu	Shiran Geva	Yaniv Holzman	Bar Levi
Aya Reich Mina	Adi El Rom	Arik Ben Simchon	Or Baruch	Carolina Labaton
Racheli Guz-Lavi (CPA)	Hilla Shribman	Shira Danziger-Mualam	Bar Farkash	
Ayelet Torem	Gal Omer	Racheli Vardi	Amir Rabah	
Yoav Etzyon*	Liron-Levy Lev	Avishay Sadeh	Tzliil Hudady	
Rachel Harari-Lifshits	Ruth Amit-Fogel	Yoav Sherman	Sapir Almog	
Sharon Lubezky Hess	Ovad Kedmi	Amir Dar	Noy Rimer	
Dr. Tal Tirosch*	Yair Avraham	Lior Mozes Goldenberg	Noa Kay	
Ariel Frank	Itai Nachatomy	Moran Maroz	Netanel Nwhemya	
Amichay Finkelstein	Joseph Z. Hellerstein	Eliad Farjoon	Roni Zis	
Chagit Pedael Levin	Yifat Weiss	Noam Waldoks	Sivan Rozenberg	Nahum Amit
Benjamin Grossman	Limor Segman	Yulia Kniazev*	Ido Maron	[1923-2007]
Stephen Barak Rozen	Avi Osterman*	Lihit Godes	Kobi Kimchi	Etty Avni-Borowits
Omer Bekerman*	Shalev Brants	Tal Tsarfaty-Doron	Hen Agranov	[1945-2005]
Ravit Arbel	Helen Marshanski	Dana Shwartz	Hadar Ostashinsky	* Also a member of the New-York Bar
Galit Shitzer	Yahel Porat	Yinon Himi	Yarden Ofra	** Notary
Michael Yavin	Tzipi Kolp Frieder	Ariella Magid	Sapir Bittan	

August 20, 2020

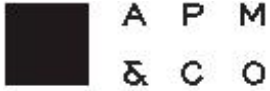
**Nano-X Imaging Ltd.**  
**The Communication Center,**  
**Neve Ilan, Israel**

Re: **Nano-X Imaging Ltd**

**Ladies and Gentlemen:**

We have acted as Israeli counsel for Nano-X Imaging Ltd, an Israeli company (the “**Company**”), in connection with the underwritten initial public offering by the Company, contemplating (i) the issuance and sale by the Company of an aggregate of 9,178,744 Ordinary Shares, par value NIS 0.01 (“**Ordinary Shares**”) of the Company (the “**Offering Shares**”) and (ii) the potential issuance and sale by the Company of up to an additional 1,376,812 Ordinary Shares (the “**Additional Shares**” and, collectively with the Offering Shares, the “**Shares**”), that are subject to an option to purchase additional shares proposed to be granted by the Company to the underwriters of the offering (the “**Offering**”).

This opinion letter is rendered pursuant to Item 8(a) of Form F-1 promulgated by the United States Securities and Exchange Commission (the “**SEC**”) and Items 601(b)(5) and (b)(23) of the SEC’s Regulation S-K promulgated under the United States Securities Act of 1933, as amended (the “**Securities Act**”).



AMIT, POLLAK, MATALON

In connection herewith, we have examined the originals, or photocopies or copies, certified or otherwise identified to our satisfaction, of: (i) the form of the registration statement on Form F-1 (File No. 333- 240209) filed by the Company with the SEC under the Securities Act (as amended through the date hereof, the “**Registration Statement**”) and to which this opinion is attached as an exhibit; (ii) a copy of the articles of association of the Company, as currently in effect; (iii) a draft of the amended articles of association of the Company, to be in effect immediately prior to the closing of the Offering (the “**Amended Articles**”); (iv) resolutions of the board of directors (the “**Board**”) of the Company and its shareholders which have heretofore been approved and, in each case, which relate to the Registration Statement and other actions to be taken in connection with the Offering (the “**Resolutions**”); and (v) such other corporate records, agreements, documents and other instruments, and such certificates or comparable documents of public officials and of officers of the Company as we have deemed relevant and necessary as a basis for the opinions hereafter set forth. We have also made inquiries of such officers as we have deemed relevant and necessary as a basis for the opinions hereafter set forth.

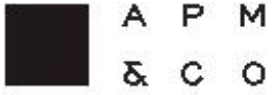
In such examination, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified, confirmed as photostatic copies and the authenticity of the originals of such latter documents. As to all questions of fact material to these opinions that have not been independently established, we have relied upon certificates or comparable documents of officers and representatives of the Company.

Based upon and subject to the foregoing, we are of the opinion that following effectiveness of the Amended Articles and upon payment to the Company of the consideration per Share in such amount and form as shall be determined by the Board or an authorized committee thereof, the Shares, when issued and sold in the Offering as described in the Registration Statement, will be duly authorized, validly issued, fully paid and non-assessable.

Members of our firm are admitted to the Bar in the State of Israel, and we do not express any opinion as to the laws of any other jurisdiction. This opinion is limited to the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated.

We consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm appearing under the caption “Legal Matters” and “Enforceability of Civil Liabilities” in the prospectus forming part of the Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the SEC promulgated thereunder or Item 509 of the SEC’s Regulation S-K promulgated under the Securities Act.

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AMIT, POLLAK, MATALON

This opinion letter is rendered as of the date hereof and we disclaim any obligation to advise you of facts, circumstances, events or developments that may be brought to our attention after the effective date of the Registration Statement that may alter, affect or modify the opinions expressed herein.

Very truly yours,  
/s/ Amit, Pollak, Matalon & Co.

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Amit, Pollak, Matalon & Co.

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## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form F-1 of our report dated February 18, 2020 except with respect to the matters which have removed the substantial doubt about the Company's ability to continue as a going concern discussed in Note 1d and Note 12(d),(e), (f),(g) as to which the date is July 30, 2020 relating to the financial statements, which appears in the Registration Statement on Form F-1 (No. 333-240209) of Nano-X Imaging LTD. We also consent to the reference to us under the heading "Experts" in the Registration Statement on Form F-1 (No. 333-240209) incorporated by reference in this Registration Statement.

Tel-Aviv, Israel  
August 20, 2020

/s/Kesselman & Kesselman  
Certified Public Accountants (Isr.)  
A member firm of PricewaterhouseCoopers International Limited

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