

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

July 28, 2020

Brian Murphy Chief Executive Officer NanoVibronix, Inc. 525 Executive Boulevard Elmsford, New York 10523

Re: NanoVibronix, Inc.
Registration Statement on Form S-3
Filed July 21, 2020
File No. 333-239965

Dear Mr. Murphy:

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 Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences