



DIVISION OF
CORPORATION FINANCE

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

November 16, 2017

Via E-mail

Raz Gal
Chief Executive Officer
Nano-Textile, Ltd.
14 Izhak Sade St.
Nahariya, Israel 2230507

**Re: Nano-Textile Ltd.
Form 20-F for Fiscal Year Ended December 31, 2016
File No. 333-201903**

Dear Mr. Gal:

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,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel and
Mining