



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2018

Amit Dror  
Chief Executive Officer  
Nano Dimension Ltd.  
2 Ilan Ramon  
Ness Ziona 7403635 Israel

**Re: Nano Dimension Ltd.**  
**Registration Statement on Form F-1**  
**Filed November 21, 2018**  
**File No. 333-228521**

Dear Mr. Dror:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Oded Har-Even