

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