



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2020

Yael Sandler  
Chief Financial Officer  
Nano Dimension Ltd.  
2 Ilan Ramon  
Ness Ziona 7403635

**Re: Nano Dimension Ltd.  
Registration Statement on Form F-3  
Filed April 14, 2020  
File No. 333-237668**

Dear Ms. Sandler:

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 Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Oded Har-Even