

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

DIVISION OF CORPORATION FINANCE

October 22, 2020

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

> Re: Nano Dimension Ltd. Registration Statement on Form F-3 Filed October 20, 2020 File No. 333-249559

Dear Mr. 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 Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing