



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

DIVISION OF  
CORPORATION FINANCE

September 19, 2023

Brian Murphy  
Chief Executive Officer  
NanoVibronix, Inc.  
525 Executive Blvd  
Elmsford, New York 10523

**Re: NanoVibronix, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 12, 2023**  
**File No. 333-274482**

Dear Brian Murphy:

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Jayun Koo, Esq.