



**P.V. NANO CELL LTD.**  
8 Hamasger Street  
Migdal Ha'Emek, Israel 2310102

July 2, 2019

VIA EDGAR  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Office of Manufacturing and Construction

**Re: P.V. Nano Cell Ltd.**  
**Registration Statement on Form F-1**  
**Filed on June 27, 2019**  
**File No. 333-232379**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, P.V. Nano Cell Ltd. (the "**Registrant**") hereby respectfully requests that the effectiveness of the Registration Statement on [Form F-1](#) (File No. 333-232379) of the Registrant (the "**Registration Statement**") be accelerated so that it will be declared effective at 4:30 p.m., Eastern Time, on Friday, July 5, 2019, or as soon thereafter as may be practicable.

Please contact Jonathan M. Nathan, Adv. of Meitar Liquornik Geva Leshem Tal at +972-610-3182 with any questions you may have concerning this request. In addition, please notify Mr. Nathan when this request has been granted.

Very truly yours,

P.V. NANO CELL LTD.

By: /s/ Evyatar Cohen

Name: Evyatar Cohen

Title: Chief Financial Officer

cc: Shachar Hadar  
Jonathan M. Nathan  
(Meitar Liquornik Geva Leshem Tal, Law Offices)