

Nanomix Corporation  
2121 Williams Street  
San Leandro, CA 94577

May 10, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Margaret Schwartz

Re: Nanomix Corporation  
Registration Statement on Form S-1  
File No. 333-260298

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Nanomix Corporation (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 4:00 p.m., Eastern Time, on Thursday, May 12, 2022, or as soon thereafter as possible.

Please notify Stephen Cohen of Sheppard Mullin Richter & Hampton LLP, counsel to the Company, at (212) 653-8166 as soon as possible as to the time the Registration Statement has been declared effective pursuant to this acceleration request.

Very truly yours,

NANOMIX CORPORATION

By: /s/ David Ludvigson  
Name: David Ludvigson  
Title: Chief Executive Officer

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