



DIVISION OF
CORPORATION FINANCE

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

July 9, 2025

Stephen Furlong
Executive Vice President, Chief Financial Officer, and Treasurer
Neuronetics, Inc.
3222 Phoenixville Pike
Malvern, Pennsylvania 19355

Re: Neuronetics, Inc.
Registration Statement on Form S-3
Filed July 3, 2025
File No. 333-288526

Dear Stephen Furlong:

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services