



DIVISION OF  
CORPORATION FINANCE

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

October 27, 2021

Thomas Higgins  
Senior Vice President, Chief Financial Officer and Treasurer  
NeuroMetrix, Inc.  
4B Gill Street  
Woburn, Massachusetts 01801

**Re: NeuroMetrix, Inc.**  
**Registration Statement on Form S-3**  
**Filed on October 22, 2021**  
**File No. 333-260438**

Dear Mr. Higgins:

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 Jessica Ansart at (202) 551-4511 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Megan Gates